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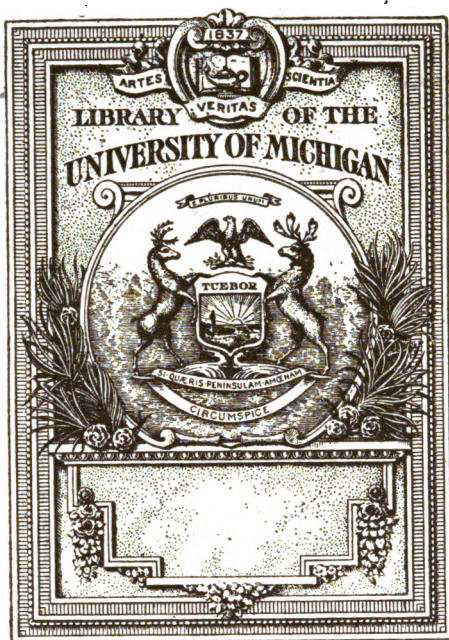
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STATE OF NEW YORK

ANNUAL REPORT

OF THE

State Tax Commission

1920



ALBANY
J. B. LYON COMPANY, PRINTERS
1921

ANNUAL REPORT
OF THE
STATE TAX COMMISSION

ALBANY, N. Y., April 7, 1921

TO HON. JEREMIAH WOOD, *President of the Senate:*

Sir.—We have the honor herewith to transmit our annual report for the year 1920.

M. J. WALSH

President

JOHN J. MERRILL

JAMES D. SMITH

State Tax Commission

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ANNUAL REPORT

ALBANY, N. Y., April 7, 1921

To the Legislature of the State of New York:

The report of the State Tax Commission for the year 1920 is herewith respectfully submitted for your consideration.

Taxation at its best can have but two reasonable functions, namely, (1) the support of government, and (2) the limitation of expenditure. The necessity for the application of the second function must be apparent to all who have watched the growth of governmental activity and cost.

Incessant and urgent demands upon the state and local governments will never be stayed nor even alleviated until some measure of cost is arbitrarily fixed beyond which appropriations cannot be extended, and it is evident to this Commission that one of the greatest factors in the accomplishment of this great desideratum will be an extension of the tax base and the inclusion of all people beyond the age of twenty-one in the roll of contributors.

The ease with which the appropriation of vast sums of money is approved by popular vote evidences the fact that in the minds of those who vote for them there is a settled conclusion that appropriations or bond issues are not effective in reducing the purchasing power of their own incomes; in other words the exactions to be paid are to be satisfied by others. Nothing could be wider of the mark than this conclusion, because the cost of the state and local governments during 1920 was at least two hundred dollars for the average family, and the aggregate of such taxes exceeded a half billion dollars.

The cost of government has advanced far faster than the increase in either population or material wealth. A careful study of the existing situation has convinced us that real estate, represented by about 25 per cent of earning capacity, is paying nearly 70 per cent of the cost of state and local government. The reasons

for this are twofold: (1) It takes as a state wide proposition an average of 30 per cent of the *gross* earnings of real property to pay taxes, while most other classes of property pay little more than one-sixth as much tax based on *net* income. To permit this condition to persist is to punish owners and renters of real property with the same penalties now inflicted upon industry generally under the Federal excess profits tax, and to continue it is to leave real estate, which is the prime source of all productivity and prosperity, without the essential working capital necessary to successful operation.

Again, it follows that where a thousand dollars invested in real estate pays twenty-five dollars in taxes, and a like amount invested in 6 per cent bonds pays at the maximum rate only one dollar and eighty cents, or is altogether exempt from taxation, funds will not flow into loans upon realty but will seek investment elsewhere.

Money almost universally seeks employment where the security offers the largest income on the investment. In fact, it cannot be gainsaid, that the effect of taxation is directly reflected in the present pressing problems of food, housing and production, and therefore vitally affects the welfare of our whole population.

During the past year this Commission has at all times urged and insisted that the assessments of property should be at as nearly true value as possible, and particularly calls to your attention the fact that during the last tax year the assessed value of property in the State was raised from \$12,989,433,733 to \$14,850,989,607, thereby increasing the width of the tax base by 14.35 per cent. A more detailed statement with regard to this subject will be found under the heading "Bureau of Local Assessments, Equalization and Statistics."

The total assessed value of the real property of the State in 1915 was \$11,300,000,000, and in 1920 was \$14,595,726,000, an increase of approximately 30 per cent for the five years.

The increase in real property for 1920 over 1919, as shown by the statistical tables submitted herewith, was \$1,970,536,478, and of both real and personal property \$1,861,555,874. The decrease in personalty assessed during the year 1920 under 1919, was \$108,980,604.

It is now possible to draw some definite conclusions with relation to the loss or gain of the state and municipalities from the adoption of the corporate income (franchise) and the personal income tax laws. During the years 1917 to 1920, inclusive, the personal property assessable has declined from \$485,742,745 to \$255,263,116, at a net loss of \$230,479,629. Most of this decline was due to the adoption of the principle of income taxation, represented by taxes upon corporate and personal incomes in lieu of taxes upon personal property locally.

If we assume that the average rate of taxation for all purposes in 1920 was 2.7 per cent, the loss resulting from the local exemption of personal property was \$6,338,190 in taxes. The indicated returns, in round numbers, from the personal income tax is about \$38,000,000, and from the corporate income tax about \$42,000,000, making a total of \$80,000,000, and a net gain of \$73,600,000. Twenty-seven millions of this amount net passed directly to the localities after deducting the entire loss from the local assessment of personal property, and although the balance of \$46,600,000 remained in the treasury of the State, it was ultimately used to relieve real property to that extent. To have raised this sum of \$73,600,000 of net increase by a direct tax upon personal property would have required a tax at the rate of 2.7 per cent on \$2,725,900,000 which, with an addition to the tax upon \$230,479,629 remaining upon the tax rolls, would have required taxes upon an aggregate of \$2,956,637,629 of personal property.

In this connection it is interesting to note that the greatest amount of personal property ever subjected to taxation in this State was \$632,321,477, in the year 1905, since which time there has been a constant decline in assessable values of personalty; and because of the issuance of so many millions of dollars worth of tax exempt bonds during the last five years, it is clearly conceivable that to have continued the former system would have simply resulted in a rapid reaching of the vanishing point of such property for purposes of taxation.

The Commission desires to acknowledge the able advice and assistance extended to it by the Legislature generally, and in particular by the Committees on Taxation and Retrenchment, and

desires most particularly to commend the splendid effort and accomplishment of the Joint Committee on Taxation and Retrenchment of the Legislature.

While the joint labors of the Legislature and the State Tax Commission have resulted in much improvement in matters pertaining to the subject of taxation, it is manifest that we have but established a firmer foundation upon which should be erected a permanent and complete tax superstructure.

To reach such a condition it is essential that all property of a given class must be assessed at approximately full value throughout the State; that there must be an equitable rate of taxation as between the several classes of property taxed; that all taxing statutes should be as free as possible from ambiguity; that taxing officials, and not taxpayers, should determine taxes, whether upon property values, income, or otherwise; that there should be vested in some officials in each city and county reasonable control over the assessment of property; that the State Tax Commission should be clothed with the authority of review; and finally, that every person entitled to protection under our laws should directly contribute something toward the support of the government, that he or she may know that a personal exaction will be made for every dollar of public expenditure made.

The work of the Commission is largely conducted through its several bureaus, and will be further discussed under the headings of such bureaus.

BUREAU OF LOCAL ASSESSMENTS, EQUALIZATION AND STATISTICS

The year 1920, as it relates to the work of the Bureau of Local Assessments, Equalization and Statistics, was one of great effort and accomplishment for the Commission. Its energies were devoted to the enforcement of statutes relating to the assessment of all taxable property as well as to the enforcement of statutes exempting property from taxation; arranging for and conducting conferences with supervisors, assessors, and other local officials in various counties and tax districts; investigating the assessment of property in each city, town, and village for the principal purpose of ascertaining the percentage of full value at which property was assessed therein; aiding local assessors and

other officials through correspondence and personal conferences, and by keeping them informed, so far as possible, of changes in statutes and of court decisions affecting their work; furnishing to assessors, without direct cost to their tax districts, services of trained and experienced engineers to aid in determining values of properties of public service and industrial corporations for purposes of taxation; and gathering data and other evidence in connection with appeals to the Commission from county equalizations of assessments and apportionments of taxes.

In 1915, the total assessed valuation of taxable real property in the State was approximately \$11,300,000,000. In 1920, the total assessed valuation of taxable real property was \$14,595,726,491, an increase of \$3,295,726,491, or approximately 30 per cent over 1915. The increase in 1920 over 1919, in the total assessed valuation of taxable real property in the State, was \$1,970,536,478. This is the largest increase in any one year in the history of the State, and we believe it is directly traceable to the campaign waged by this Commission during the past five years for full value assessments of all taxable property, as required by law.

By correspondence, at conferences with local assessing and taxing officials, and at county visitations, the Commission has urged better methods in local assessments and the lawful assessment of all taxable property, and has explained and emphasized the many material advantages realized therefrom. It is with pardonable pride that the Commission reports both the splendid increases in the assessed value of taxable property, and the apparent determination by local officials to improve their work and obtain for their respective tax districts lawful assessment of all property subject to taxation. The Commission's efforts for better assessments were accentuated during the past year by the statutory method of distributing the locality's share of moneys collected under the state personal income tax law. Those moneys are apportioned upon the basis of the assessed value of real property in the localities entitled to share in the distribution of the moneys. This method of distribution was strongly urged by the Commission at the time the personal income tax act was being considered.

The following statement shows the assessment of real and personal property in 1920:

The total assessed value of property within the State for the year 1920:

Real property (inclusive of equalized special franchise property).....	\$14,595,726,491
Equalized special franchise property	\$595,410,836
Personal property (other than bank stock)	255,263,116

Making a total real and personal property assessment of	\$14,850,989,607
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The net increase in the assessed value of real property (inclusive of equalized special franchise property) over the year 1919 is..... \$1,970,536,478

Increase in equalized special franchise property over the year 1919. \$16,746,465

The decrease in the assessed value of personal property (other than bank stock) compared with the year 1919 is..... 108,980,604

Making a net increase in the value of taxable property over the year 1919 of... \$1,861,555,874

The decrease in 1920 from 1919 in the assessed value of taxable personal property is chargeable entirely to sections 4-a and 352 of the Tax Law, which exempt from local taxation all intangible personal property.

Analysis of the record increase in 1920 over 1919 of \$1,970,536,478 in the total assessed value of taxable real property in the State shows that it comprises only a very small amount of newly constructed property. On the other hand, it shows that it is comprised almost wholly of actual increases in the assessed value of taxable property which has been in existence, in some

cases, for many years. The addition of this property to the tax rolls of the State has affected a more equitable distribution of the tax burden.

Exactly what this increase means to the average taxpayer throughout the State may be shown by its ultimate effect on the tax rate levied by the Legislature in 1920 for so called state purposes. That Legislature found it necessary to raise for state purposes, by the levy of a direct tax on taxable real and personal property throughout the State, the sum of thirty-five million dollars. At the time the Legislature reached this conclusion, the total assessed value of such property was \$12,989,433,733, which necessitated the levy by the Legislature of a state tax rate of two dollars, sixty-nine cents and five mills on each one thousand dollars of assessed valuation. Between the time of the levy of this tax rate by the Legislature of 1920 and the actual levy of the amount to be raised in local tax districts, the total assessed value of the taxable property upon which this sum of thirty-five millions was to be raised was increased \$1,861,555,874, or from \$12,989,433,733 to \$14,850,989,607. Therefore, the actual tax rate required to produce the necessary thirty-five millions for state purposes was not two dollars sixty-nine cents and five mills, but in reality was two dollars thirty-five cents and seven mills on each one thousand dollars of assessed valuation. The direct benefit to the taxpayers of the State from the work of this Commission in 1920 alone was an actual decrease in the tax rate for state purposes from two dollars sixty-nine cents and five mills, to two dollars thirty-five cents and seven mills, or thirty-three and eight-tenths cents on each one thousand dollars of assessed valuation. This is a reduction of slightly more than one-eighth, or twelve and fifty-four one hundredths per cent from the tax rate determined and levied by the Legislature of 1920. But for the enactment of sections 4-a and 352 of the Tax Law, which exempts from taxation all intangible personal property, the tax rate levied by the Legislature of 1920 would have been reduced to two dollars thirty-three cents and seven mills, or a reduction of approximately thirteen and twenty-eight one hundredths per cent.

It has been the custom in previous reports of the Commission

to include the names of tax districts in the State in which there were unusual increases over the previous year in the total assessed value of real property during the year for which that report was made.

The following statement is made in continuation of that custom, and shows for the tax districts indicated the total increase in the assessed value of real property and the rate per cent of increase in 1920 over 1919:

County	City	Increase	Per cent Increase
Broome	Binghamton	\$12,702,819	30
Cattaraugus	Olean	2,652,720	24
Chemung	Elmira	9,425,790	24
Dutchess	Poughkeepsie	5,289,439	21
Erie	Tonawanda	4,935,620	66
Fulton	Johnstown	3,981,335	119
Jefferson	Watertown	11,761,400	60
	(Greater) New York	1,336,319,402	16
Oneida	Utica	37,420,675	75
Oneida	Rome	12,905,904	116
Orange	Newburg	8,629,509	57
Orange	Port Jervis	2,157,140	38
Oswego	Oswego	2,723,581	21
Otsego	Oneonta	2,766,575	50
Ulster	Kingston	3,227,640	22
Westchester	Mount Vernon	30,803,684	72
Westchester	White Plains	9,973,327	49
Westchester	Yonkers	44,958,735	34
Towns			
Allegany	Amity	333,970	28
Allegany	Bolivar	371,190	24
Allegany	Clarkeville	239,891	56
Allegany	Genesee	864,227	132
Allegany	Hume	287,632	26
Allegany	Scio	197,655	30
Broome	Conklin	289,190	46
Broome	Fenton	304,540	33
Broome	Union	5,377,235	38
Chautauqua	Ellery	452,092	28
Chautauqua	Sherman	510,910	52
Clinton	Beekmantown	251,450	54
Delaware	Middletown	814,775	48
Erie	Amherst	3,928,735	51
Erie	Elma	483,966	26
Erie	Marilla	495,747	72
Erie	West Seneca	2,259,840	46
Franklin	Altamont	1,141,208	108
Franklin	Brighton	498,460	98
Franklin	Duane	159,115	118
Franklin	Harrietstown	1,920,985	94
Franklin	Santa Clara	700,929	100
Fulton	Caroga	133,348	70
Herkimer	Herkimer	6,204,211	105
Jefferson	Adams	444,905	24
Jefferson	Alexandria	702,836	33

County	Towns	Increase	Per cent Increase
Jefferson	Antwerp	471,360	80
Jefferson	Ellisburg	500,820	23
Madison	Cazenovia	670,875	26
Nassau	Hempstead	22,386,522	32
Nassau	North Hempstead	13,278,075	40
Niagara	Lockport	924,139	43
Niagara	Niagara	1,240,360	28
Oneida	Ava	136,479	98
Oneida	Boonville	1,285,658	105
Oneida	Camden	1,102,699	100
Oneida	Deerfield	360,840	74
Oneida	Floyd	152,208	59
Oneida	Forestport	435,428	100
Oneida	Kirkland	477,613	25
Oneida	Marcy	736,397	109
Oneida	New Hartford	3,569,847	87
Oneida	Paris	1,051,850	92
Oneida	Remsen	420,398	190
Oneida	Steuben	260,555	80
Oneida	Trenton	1,056,415	194
Oneida	Vernon	2,011,641	116
Oneida	Verona	1,247,940	70
Oneida	Westmoreland	718,587	73
Oneida	Whitestown	3,122,892	77
Onondaga	De Witt	2,777,786	35
Ontario	Victor	1,330,450	48
Orange	Warwick	956,500	29
Oswego	Richland	692,305	42
Oswego	Volney	260,667	28
Otsego	Buttermts	337,249	41
Otsego	Cherry Valley	165,902	22
Otsego	Decatur	125,870	75
Otsego	Edmeston	237,320	32
Otsego	Hartwick	209,009	24
Otsego	Oneonta	517,486	56
Otsego	Otsego	1,260,661	32
Otsego	Pittsfield	122,910	26
Otsego	Plainfield	196,580	37
Otsego	Richfield	361,445	69
Otsego	Springfield	231,500	26
Otsego	Unadilla	331,290	24
Otsego	Westford	227,245	76
Otsego	Worcester	741,097	87
Rensselaer	Nassau	343,545	48
Rensselaer	Sand Lake	215,886	27
Saratoga	Corinth	584,090	28
Saratoga	Greenfield	709,243	116
Schuyler	Catharine	150,220	28
Schuyler	Reading	537,976	60
Suffolk	Huntington	14,075,721	97
Sullivan	Fallsburg	293,780	40
Ulster	Lloyd	362,759	24
Ulster	Saugerties	858,830	24
Ulster	Wawarsing	406,579	29
Washington	White Creek	361,840	35
Wayne	Lyons	868,099	24
Wayne	Marion	452,850	30
Westchester	Cortlandt	9,656,672	50

County	Towns	Increase	Per cent Increase
Westchester	Eastchester	11,167,910	110
Westchester	Mamaroneck	6,789,780	44
Westchester	Mount Pleasant	3,111,115	20
Westchester	New Castle	2,274,835	42
Westchester	Pelham	6,980,795	78
Westchester	Poundridge	177,099	26
Westchester	Rye	14,130,321	51
Westchester	Scarsdale	10,752,995	103
Westchester	Yorktown	1,094,651	46

It is to be noted that only those tax districts are listed in which there were substantial increases in the assessed valuation of real property. The Commission feels that these districts are entitled to specific mention in this report. There are many other districts in which there have been material increases, and the assessors of those districts are commended for their efforts to bring their tax districts into the fast growing list of those which are on the rapid road to full value assessment, which means the full compliance with the provisions of law requiring that all real and personal property subject to taxation shall be assessed at its full and actual value.

During this year the Commission completed its review, upon complaint of the towns of Cohecton and Rockland, of the equalization of assessments and apportionment of taxes made by the board of supervisors of the County of Sullivan at its annual meeting in December, 1919.

Facts disclosed by evidence received at the first hearings were of such a nature as to demand a full and complete investigation by the Commission. Such an investigation was made, during which hearings were held in the county at which all parties to the proceeding were given full opportunity to be heard. The evidence received clearly established the fact that gross injustices had been done both to individual taxpayers in the assessment of their property and to seven of the fifteen towns in the county in the apportionment of the general state and county taxes.

The evidence showed also that approximately forty-seven millions of dollars worth of taxable real property in the county was assessed at about seven and one-half millions, or sixteen and one-third per cent of its fair and full value. In one town taxable real property valued at \$6,660,591 was assessed for

\$732,665; in another town, taxable real property valued at \$1,572,409 was assessed for \$172,965; in another town, taxable real property valued at \$7,445,120 was assessed for \$1,116,768; and in another town taxable real property valued at \$1,430,750 was assessed for \$171,690.

In the first town above mentioned, the rate of assessment found by the Commission was 11 per cent, while the board of supervisors in apportioning the general state and county taxes gave it a rate of 63 per cent. In the second town, the Commission's rating was 11 per cent, and the board of supervisors was 62 per cent. In the third town, the Commission's rating was 15 per cent, and the board of supervisors was 58 per cent. In the fourth town, the Commission's rating was 12 per cent, and the board of supervisors 50 per cent. The rates found by the Commission vary from 11 per cent to 22 per cent, while the rates adopted by the board of supervisors vary from 50 per cent to 95 per cent.

The evidence showed, also, lack of uniformity of assessment of property in single tax districts. It was frequently found that properties of approximately the same value in the same locality were assessed at widely different amounts, and that properties of higher values were assessed for less than properties of much lower values.

As the result of the Commission's decision in this proceeding, there will be refunded to seven towns in the county the sum of \$13,564.78, in amounts varying from \$160.70 to \$4,548.08; and the remaining eight towns must pay this sum of \$13,564.78 in amounts varying from \$57.58 to \$5,150.79.

This Commission has at numerous times called the attention of the Legislature to the evils resulting from a reduction of the tax base and the inequalities resulting from low valuations of property subjected to assessment, not only as regards the various taxing districts of a county but also with relation to the individual taxpayer.

The case presented herewith, although extreme, is an enlightening example of the results of this system, unfortunately now largely prevalent throughout the State, and is the best possible argument for a centralized control over local property assessment, which may be summarized as follows:

1. The final control or review of assessments should be in the hands of the State Tax Commission. This would necessitate the passage of a constitutional amendment.

2. For a considerably less amount than is now expended in the counties of this State, excluding cities, under a county board of assessors most of the evils of the present system could be eliminated, including of course the element of neighborhood interest.

It is respectfully recommended that some action looking toward the correction of this condition be given consideration by your honorable body.

In the last annual report of the Commission, reference was made to the work of the two engineers whose employment in the Local Assessments Bureau was made possible by an appropriation from the Legislature of 1919. These engineers assist local assessors in determining the taxable value of real property of public service corporations, industrial corporations, and such other property as can be valued only by trained and experienced engineers. In the last annual report, it is stated that during the first five months these engineers were employed, there was added to the assessment rolls of the tax districts in which they performed their service approximately \$1,000,000 of taxable property. During the year 1920, there was added to the assessment rolls of the tax districts in which they performed their services, approximately \$6,000,000 of taxable real property more than in the year 1919. At an average tax rate of \$25 on each \$1,000 of assessed valuation, there was returned in taxes to the tax districts in which the properties appraised by these engineers are located, approximately \$150,000, for which it cost the State of New York, on account of salaries and expenses of these engineers, approximately \$8,000. It will readily be believed that demands for services of these engineers are far in excess of our ability to meet them. The extensive field for work of this kind, and the excellent results obtained from the work, fully justify the Commission in urgently requesting that the number of these engineers be increased.

Through its special agents, the Commission has investigated both the assessment of property and the methods employed in assessing that property in each city, town, and village in the State.

All of the facts disclosed by these examinations are furnished local assessors, and all possible aid is given them to correct improper methods and assessments. Those facts are also used by the Commission in determining the equalized values of special franchises of public service corporations throughout the State. They are also furnished to and used by the State Board of Equalization in equalizing the assessed values of taxable real property among the various counties in the State for the apportionment among those counties of the direct state tax. These investigations are not solely inquisitory. While of course each such investigation includes the ascertaining of all facts from official records and other reliable sources of information, they also include both the conveying of this information to local officials and interested parties, and the giving of all possible aid to them to correct errors and prevent their recurrence, to the end that all assessments shall be made, so far as possible, in strict compliance with the provisions of law. Our special agents are now regarded generally as experts in matters pertaining to the local assessment and taxation of property and in appraising values of properties for purposes of taxation. This statement is based upon the fact that in appeals from local equalizations and in court proceedings, these special agents are frequently called to give expert testimony in such matters, and upon the further fact that local officials and taxpayers generally, willingly accept the conclusions reached by our special agents after they have made their investigations.

Pursuant to the provisions of section 173 of the Tax Law, which provides "that the tax commission shall cause an official visit to be made in every county in the state at least once in two years and inquire as to the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, and particularly as to their compliance with the provisions of law requiring the assessment of all property not exempt from taxation at its full value," the following counties were visited during the year 1920:

Albany	Columbia	Jefferson
Broome	Cortland	Madison
Cayuga	Erie	Montgomery
Chautauqua	Genesee	Onondaga
Chemung	Herkimer	Ontario

Orange	Saint Lawrence	Wayne
Orleans	Saratoga	Westchester
Oswego	Tioga	Wyoming
Putnam	Tompkins	Yates

At each of these meetings which were largely attended by assessors, supervisors, other officials and taxpayers, increasing interest in matters pertaining to taxation was exhibited. The provisions of the Tax Law, court decisions and opinions, and other matters pertaining to the local assessment of taxable property, were fully explained and many questions relating to the work of assessors and other local taxing officials were answered. These visitations, supplemented by the biennial conferences held in the city of Albany, afford the best opportunity for the Commission to come in close personal contact with local assessing and taxing officials and the difficulties which confront them in their work, and it is believed they have contributed largely to the material improvement in the work of those officials.

The total value of real property exempt from taxation, as reported to this department under section 15 of the Tax Law, is as follows:

1920	\$2,997,326,422
1919	2,881,155,393
Increase 1920 over 1919.....	<u>\$116,171,393</u>

The following statement shows the valuation in 1920 of real property exempt from taxation in the several counties in the State, together with the increase over or decrease from the valuation in 1919:

Values of Real Property Exempt from Taxation

Counties	1920	Compared with 1919	
		Increase	Decrease
1 Albany	\$80,805,018	.....	\$2,256,334
2 Allegany	3,825,496	\$448,632	.....
3 Bronx	210,031,520	3,823,950	.....
4 Broome	14,598,974	2,032,190	.....
5 Cattaraugus	5,960,186	732,277	.....
6 Cayuga	7,386,488	802,167	.....
7 Chautauqua	8,029,204	282,025	.....
8 Chemung	10,465,299	22,672	.....
9 Chenango	1,931,920	.....	32,970
10 Clinton	5,899,541	121,550	.....
11 Columbia	4,584,366	428,990	.....
12 Cortland	2,030,913	47,664	.....

Counties	1920	Compared with 1919	
		Increase	Decrease
13 Delaware	\$1,891,437	.....	\$42,388
14 Dutchess	14,426,735	\$315,735	.....
15 Erie	103,599,885	7,573,766	.....
16 Essex	2,162,799	.....	14,396
17 Franklin	1,455,021	241,723	.....
18 Fulton	3,216,079	.....	918,856
19 Genesee	4,304,514	49,125	.....
20 Greene	1,587,939	.....	98,540
21 Hamilton	138,317	5,197	.....
22 Herkimer	5,601,513	17,713	.....
23 Jefferson	11,764,333	4,028,695	.....
24 Kings	425,312,620	46,821,621	.....
25 Lewis	805,751	35,690	.....
26 Livingston	2,688,935	33,530	.....
27 Madison	3,189,593	73,048	.....
28 Monroe	39,430,195	1,099,650	.....
29 Montgomery	3,969,145	.....	4,782
30 Nassau	7,854,665	252,510	.....
31 New York	1,560,472,747	10,540,150	.....
32 Niagara	16,038,116	1,399,960	.....
33 Oneida	20,100,538	5,365,290	.....
34 Onondaga	38,090,563	2,091,019	.....
35 Ontario	5,457,908	100,606	.....
36 Orange	23,942,739	1,886,348	.....
37 Orleans	8,410,130	2,347,801	.....
38 Oswego	8,339,618	148,274	.....
39 Otsego	3,729,660	562,106	.....
40 Putnam	770,075	47,575	.....
41 Queens	85,778,440	4,187,380	.....
42 Rensselaer	16,965,148	.....	7,761
43 Richmond	39,861,540	6,369,785	.....
44 Rockland	3,912,110	129,780	.....
45 Saint Lawrence	6,455,280	91,455	.....
46 Saratoga	9,111,309	147,530	.....
47 Schenectady	14,995,854	202,988	.....
48 Schoharie	1,409,213	.....	13,495
49 Schuyler	330,095	.....	103,892
50 Seneca	2,402,155	18,500	.....
51 Steuben	6,700,182	657,117	.....
52 Suffolk	16,189,879	956,510	.....
53 Sullivan	863,410	163,533	.....
54 Tioga	2,224,867	66,437	.....
55 Tompkins	7,830,014	81,485	.....
56 Ulster	5,714,666	1,418,156	.....
57 Warren	2,519,935	.....	37,510
58 Washington	4,732,004	.....	1,534,459
59 Wayne	12,500,126	941,309	.....
60 Westchester	78,301,755	11,308,103	.....
61 Wyoming	2,375,920	.....	62,735
62 Yates	1,092,025	19,830	.....
\$2,996,566,422		\$120,539,197	\$5,128,168
.....		5,128,168	.....
Net increase .....	.....	* \$115,411,029	.....
Net increase .....	.....	† 71,742,886	.....
Net increase .....	.....	‡ \$43,668,143	.....

* For State.

† For New York city.

‡ In State outside New York city

The following table shows the value in 1920 of real property exempt from taxation in the State, according to ownership, together with increase over or decrease from the valuation in 1919:

	1920	Increase	Decrease
United States	\$162,125,781	\$35,125,189	.....
State of New York	128,587,438	4,708,579	.....
Counties	31,584,060	4,159,445	.....
Cities	1,841,083,787	104,403,625	.....
Towns	16,151,781	2,105,486	.....
Villages	11,643,890	627,265	.....
Schools	30,140,717	2,250,559	.....
Private	675,248,968	.....	\$37,969,119
	\$2,996,566,422	\$153,380,148	\$37,969,119
		37,969,119	.....
Net increase 1920 over 1919		\$115,411,029	.....

Net Increase for Five Years

1916 over 1915	\$ 84,890,299
1917 over 1916	141,078,146
1918 over 1917	62,119,574
1919 over 1918	71,362,371
1920 over 1919	115,411,029

The following statement shows the increases in values of real property exempt from taxation in 1920 over 1919, according to the various purposes for which those properties were used. While there are slight decreases in certain classes of property of this nature, the noticeable decrease is in the exemption of real property owned by fraternal orders and corporations. The total decrease in 1920 over 1919 in this class of property is \$1,652,505. This decrease is due almost entirely to the recent decision of the Court of Appeals, which holds that property of this class generally does not come within the first or second provisions of subdivision 7 of section 4 of the Tax Law, and is therefore taxable the same as other taxable property in the tax district where it is situated. The total amount of real property exempt from taxation in this State, and the marked increase in that amount, certainly demands the serious consideration of the legislature.

The increases reported for 1920 over 1919 are as follows:

Universities, colleges and professional schools, other than State Normal schools	\$4,859,976
State Normal schools and colleges for training of teachers....	758,300
Public schools	10,056,833
Schools for deaf, dumb and blind.....	425,901
Schools for feeble-minded	863,758
Libraries	540,770
Parks, playgrounds and gardens.....	18,575,044
Exhibition buildings and grounds of agricultural societies....	73,950
Buildings and grounds used as places for religious worship...	10,973,261
Property of religious corporations occupied by officiating clergymen	291,865
Moral and mental improvement.....	3,944,745
County, city, town and village homes	618,406
Homes for children.....	3,902,865
Homes for veteran soldiers and sailors.....	33,800
General hospitals and dispensaries.....	696,160
Hospitals for insane	13,910,850
Tuberculosis hospitals	1,960,463
Hospitals for contagious diseases.....	69,100
Hospitals for convalescents.....	920,600
Maternity hospitals	17,700
Hospitals for children	398,755
Hospitals for other special diseases.....	1,422,690
Fire	619,302
Jails, penitentiaries, and other places for punishment of crime.	5,600,810
Lighthouses	416,280
Armories	808,058
Forts and army posts.....	34,837,800
Military reservations and rifle-ranges.....	118,800
Water systems	4,876,836
Sewerage systems and disposal plants.....	2,227,600
Public baths	80,465
Public markets	2,117,640
Bridges, docks and ferries.....	899,365
Subways	3,069,952
Post office buildings	5,986,850
Court houses and administration buildings and grounds.....	34,361,668
Fish hatcheries and game farms.....	11,750
Indian reservations	97,175
Reforested lands	11,292

CORPORATION TAX BUREAU

The adoption by the State of the policy of measuring the value of certain classes of corporate franchises by earnings materially increased the work and the importance of this bureau. Today it is by far the greatest revenue producing function of the state government.

During the year last past, the assessments made under articles 9 and 9-a of the Tax Law aggregated more than \$45,500,000, and such taxes, except the cost of enforcing the law which did not exceed \$150,000, were used to relieve real property of a portion

of its burden. The cost of administration was approximately three mills on the dollar.

The one outstanding legal determination relating to the laws under which this bureau operates was that in connection with the case of *People ex rel. Alpha Portland Cement Co. v. Commission*, 230 N. Y. 48; and it was important, not only as regards the millions of dollars involved, but also because of its far reaching effect upon future legislation affecting the taxation of corporate franchises. Apparently this decision is an effectual reversal of all the decisions of the Court of Appeals of this State, and even of the United States Supreme Court, as regards the power of this State to determine the amount it will exact for the privilege which it bestows, even though the rule prescribed is applied to both foreign and domestic corporations.

It is difficult to determine just how far reaching the result will be, but it is evident that some way must be found to escape the effect of this determination, unless a premium is to be placed on foreign corporations and money in banks is to be driven out of the State to the extent of hundreds of millions of dollars, a consummation never to be desired, and least of all at this time when credits for business purposes are obtainable with so great difficulty.

SPECIAL FRANCHISE BUREAU

The following statistical data indicate in part the general activities of the Special Franchise Bureau of this Commission for the year 1920. The maximum downward trend of the special franchise valuations resulting from the changed economic conditions due to the war was reached in those fixed and determined by the Commission for the year 1919. The exact increase of final full valuations for the year 1920 over the year 1919 is shown to be \$14,426,732 in full valuation, as indicated in Table C of statistics following. There has been an increase of \$17,913,886 in equalized value for the year 1920 over the year 1919, as indicated in Table B following. This increase in full value, together with the increase in equalized value, results in restoring the tax yield for 1920 to that of the peak-year 1917, in which latter year the tax derived from the special franchise was approximately \$15,000,000. The reports and data in hand and the preliminary computations made to date indicate that the tax yield for the year 1921 will

exceed the previous year by about \$2,000,000, or a tax yield of \$17,000,000.

With the readjustment in costs of materials and labor now taking place, together with the prospective rate regulation, the tax revenue derived from the operation of the special franchise law will probably automatically increase in proportion to the increased prosperity of utility owned franchises.

A condensed tabulation of the special franchise valuations for the year 1920, and a comparison of 1920 with 1919, are shown by the Tables A, B, C, and D, appended to this report.

LITIGATION

Certiorari Proceedings Covering Period of Twenty Years

Due to the activity of the legal departments of the State and municipalities, litigation concerning special franchise assessments is being rapidly disposed of, with prospects of a reasonably early adjudication and final disposition of pending cases. Most of the proceedings now pending are duplications of proceedings instituted by the same company in prior years, all involving identical questions, and the questions thus involved affect proceedings pending in various other tax districts throughout the State. In such instances the disposition of one proceeding and the determination of the questions therein involved dispose of many other proceedings involving the same question.

The following tabulation, showing the total number of proceedings instituted since the enactment of the law, the disposition and present status of such proceedings and other facts, is shown below:

Total number of certiorari proceedings instituted in			Per
New York city, 20 per cent or total of.....	1,365		cent
Up-State, 80 per cent or total of.....	5,398		
		6,763	2½
Finally determined and disposed of.....		4,823	70
Now pending in New York city.....	254		
Up-State	1,686		
		1,940	
Number of cases settled without trial and on basis of equalization		2,755	57
Number of cases settled on equalization and reduction in valuation	1,592		33
Assessment cancelled	47 9/10 of 1%		
Number of cases discontinued	429		9
Number of proceedings tried.....		181	3 %
Number of cases tried and assessments confirmed.....		139	2

Of the total number of proceedings, the New York Central Railroad Company instituted	1,119
The Delaware, Lackawanna and Western Railroad Company instituted	314
Erie Railroad Company instituted	185
New York Telephone Company instituted	322
Westchester Lighting Company instituted	309
	2,249 33%

Of the total number (1,940) of proceedings now pending, 671, or about 34 per cent have been instituted by the New York Central Railroad, Delaware, Lackawanna and Western Railroad and Erie Railroad Companies.

The facts set forth in the foregoing tabulation were obtained from an examination of the records of certiorari proceedings which have been instituted concerning special franchise tax assessments in the Attorney-General's office, and an analysis of the tabulation set forth and the examination made disclose that 96 1-2 per cent of the total number of proceedings concluded have been disposed of without additional cost accruing to the various tax districts in which the assessments were made; that the total number of proceedings brought to trial represent but 3 1/2 per cent of the number of proceedings finally disposed of, and that but 25 per cent of the proceedings brought to trial have resulted in the reduction of the valuations made by the State Tax Commission. The examination made, the reports of the Deputy Attorney-General in charge of the up State special franchise certiorari proceedings, and of the special counsel designated by the Attorney-General in the New York City proceedings, show that practically all of the cases instituted during the period from 1915 to 1920 have resulted in the valuations determined by the Commission being sustained, and in many instances the proceedings have been discontinued.

The proceedings which have been litigated since 1915 include some of the highest valuations ever determined by the State Tax Commission.

The application and administration of the special franchise tax law involves the valuation for taxation purposes by the State Tax Commission of the right of individuals, associations, and corporations to occupy the public places defined in the statute for private profit, and the valuation of that intangible right is the only kind of property assessed by the application of this law which would not be assessed locally if the special franchise law did not exist.

The methods of valuation employed by the State Tax Commission are in conformity with the rules laid down by the courts, and are in harmony with the well established rules of valuation employed by valuation and regulatory commissions and the concededly leading experts of the country. In view of these facts, it is interesting to note that out of the total of 1,940 certiorari proceedings now pending in this State, 884 have been instituted by steam railroads; and that 671, or 34 per cent of the total number now pending, have been instituted by three railroad companies. In the proceedings brought by these railroads the valuation placed upon the intangible by the Tax Commission is not questioned, and the questions involved concern the valuation of the tangible property and other facts.

Certiorari Proceedings, 1920:

During the year 1920, 335 certiorari proceedings were commenced against the 1920 special franchise valuations, a decrease of 21 cases for the year 1920, and a decrease of 45 cases for the year 1919, respectively, as compared with those brought for the year 1918. The total number of companies bringing these 335 cases was divided between the different bureau divisions as follows:

	Number of companies	Number of cases
Steam railroad division	14	136
Water, gas and electric division	71	196
Telephone and telegraph division	2	3
Total	87	335
Total number of companies assessed in the State		1,700
Total number of assessments in the State		12,776
Total number of proceedings brought 1920 in State		335
Number of proceedings brought by eight companies:		
New York Central Railroad Co.	216 assessments, proceedings	71
Delaware, Lackawanna and Western Railroad Co.	53 assessments, proceedings	22
Erie Railroad Co.	83 assessments, proceedings	19
Total	352 assessments, proceedings	112
Central Hudson Gas and El. Co.	22 assessments, proceedings	11
Utica Gas and El. Co.	23 assessments, proceedings	20
Consolidated Gas Co. System	38 assessments, proceedings	41
Brooklyn Rapid Transit Co.	19 assessments, proceedings	10
Third Avenue Railroad Co.	29 assessments, proceedings	10
Total	131 assessments, proceedings	92
Total, eight companies	483 assessments, proceedings	204

	Per cent
Per cent of corporations bringing proceedings, 1920.....	5
Per cent of assessments certioraried, whole State, 1920.....	2½
Per cent of assessments, eight companies, whole State, 1920....	4
Per cent of assessments, certioraried, whole State, excluding the above eight companies	1

MORTGAGE TAX BUREAU

Article II of the Tax Law, commonly known as the Mortgage Recording Tax Act, makes it the duty of the Tax Commission to advise recording officers and to exercise a general supervisory power over them in the administration of the Mortgage Recording Tax Law.

The Mortgage Tax Bureau is the agency through which the Commission disseminates advice and exercises the supervisory power over the recording officers who are charged with the duties of recording mortgages and collecting taxes thereon. The Commission is charged under this law with the duty of making such rules and regulations for the guidance of recording officers as may be necessary for the proper collection of all mortgage taxes and the accrued penalties thereon and to correctly account for the same.

The work of this bureau for the year ended December 31, 1920, is reflected in the following table:

Year	Total number of mortgages recorded
1920	208,141 00
1919	100,848 00
106 per cent more for year 1920 than 1919, or increase of .	107,293 00

Year	Total mortgage re- cording tax collected
1920	\$5,426,821 42
1919	2,583,859 08
110 per cent more for year 1920 than 1919, or increase of .	\$2,842,962 34

Year	Total cost of collection
1920	\$74,665 92
1919	69,421 82
7 per cent more for year 1920 than 1919, or increase of .	\$5,244 10

Year	Ratio of cost to total tax collected
1920	.0137
1919	.0268
49 per cent less for year 1920 than 1919, or decrease of .	.0131

Year	Total delinquent tax collected
1920	\$14,838 06
1919	8,653 66
71 per cent more for year 1920 than 1919, or increase of..	<u>\$6,184 40</u>

While there was an increase of over 100 per cent in total tax collected for year 1920 over year 1919, and an increase of over 100 per cent in the number of mortgages recorded during the year 1920 over year 1919, the increase in the cost of collection was only 7 per cent, and the ratio of cost to tax collected for 1920 compared with 1919 was reduced from .0268 to .0137, showing a reduction of approximately one-half for the year 1920.

BUREAU OF ADMINISTRATION

This bureau is the clearing house of the department, and its functions are closely related to the activities of all the other bureaus. All supplies and requisitions are issued through the administration bureau, and all service required of the Public Buildings Department is ordered through it. When the growth of the department is considered, and it is remembered that each year duties and responsibilities are added, the impossibility of giving more than a mere outline will be realized.

The largest single item, of course, is printing. The Commission must keep a close watch on the paper market, and be ready to take advantage of prices and qualities. Estimates must be obtained, prices compared with former orders, and many times changes may be made in quality, weight, and make of paper, to the financial advantage of the State. The requisition book must be watched to see that orders are delivered when needed, especially in the matter of periodic blanks.

The work of certifying special franchise valuations does not vary much from year to year. This work has been systematized so that it goes along smoothly, with no eleventh-hour rush such as characterized it for many years. In round numbers, there were prepared and mailed more than 7,500 each of "A" and "C" certificates to owners of special franchises; more than 7,500 "B" certificates to town and city clerks; and approximately 3,500 "D" certificates to village clerks.

The names of corporations and individuals owning and operating special franchises are kept upon loose leaf sheets while in current use, and when superseded are bound in substantial canvas covers for their better preservation. Certified copies of old valuations are in constant demand, they being required in evidence in certiorari proceedings.

A difficulty with which this department, and in particular its administration bureau, is and for years has been confronted, is lack of adequate space, both for employees and for the storage of records and documents. At present a dozen men and women are occupying desks scattered through the large hearing room, which desks must be removed when a public hearing is held. Valuable time is lost and much confusion ensues. In regard to storage space, the room in the cellar of the Capitol building assigned to this department has long been filled. Books, documents, and other records, accumulating from year to year, are now stored in various rooms throughout the department, necessarily promiscuously and in disorder, collecting dust and dirt, and well nigh inaccessible. So greatly has this condition become aggravated, that we are put to shifts of ingenuity to find space for current records, that is, those in daily use. It would be against the established policy of the department to destroy any of these records—a policy founded on long experience, for the reason that certified copies of any paper may be required by the Attorney-General at any time. No relief, therefore, can be looked for, save by the acquirement of additional space.

In many of the rooms the lighting is insufficient, entailing a hardship on men and women doing exacting clerical work. Ventilation is also very bad in places.

While the work of the bureau shows a normal increase, it has been carried on through the year without additional help, in fact with one less clerk than was required in 1919.

The stenographic force of the department has been combined in one room and under a competent chief stenographer, resulting in greater efficiency. Stenographers are always available, and there are none of the idle hours which necessarily follow the system of dividing the operators among bureaus.

LEGISLATION

Law Division:

Amendments to the Tax Law this year consisted chiefly in correcting certain provisions of the personal income tax law, in making certain necessary changes in the business corporation franchise tax act, in the elimination of the investment tax law, and the exempting of all intangible personal property from local taxation. Perhaps the most essential amendments to the personal income tax law were those made necessary in order that the statute, so far as nonresidents were concerned, might meet the constitutional test laid down in *Yale and Towne Manufacturing Co. v. Travis*, U. S. Advance Opinions 1919-1920, p. 243, wherein that particular part of the act relating to the taxation of nonresidents was declared unconstitutional by the Supreme Court of the United States.

Intangible personal property of individuals or constituting a part of a trust or estate subject to the personal income tax and producing an income, except shares of stock of banks or banking associations, were exempted last year from local taxation. The exemption was extended this year by the enactment of section 4-a of the Tax Law to include intangible personal property, whether referred to in the tax law "as personal property, capital, capital stock or otherwise," and by whomsoever held. The practical effect of this latter amendment is that public service corporations are now taxable only upon their tangible property, under section 12 of the Tax Law; individual bankers are exempt from taxation upon the intangible part of their invested capital; and all other personal property of an intangible nature is exempt from local taxation.

Article 15 of the Tax Law (tax on investments) became surplusage after the enactment of the personal income tax law and section 4-a of the Tax Law. Securities by virtue of the provisions of section 352 of the personal income tax law and said section 4-a had become exempt from local taxation, so that the inducement to purchase an exemption from the local personal property tax by paying the investment tax no longer existed.

Besides preparing certain amendments to the Tax Law introduced at the instance of the Commission, counsel has carefully

examined all bills relating to taxation in order that the Commission might be informed of pending measures and be in a position to oppose, if need be, unwise and injudicious tax laws. Many conferences have also been held with members of the Legislature in connection with proposed amendments to the Tax Law.

The following amendments to the Tax Law were made this year:

Tax Law	Laws 1920
Section 4, subd. 5.....	Chapter 413
Section 4-a (new)	Chapter 647
Section 24-c	Chapter 84
Section 45-a	Chapter 648
Section 51	Chapter 54
Section 59	Chapter 164
Section 61, subd. 8	Chapter 645
Section 154	Chapter 178
Section 170	Chapter 667
Section 174	Chapter 185
Section 209	Chapter 640
Section 210	Chapter 640
Section 211, subd. 1	Chapter 640
Section 211, subd. 2	Chapter 640
Section 211, subd. 4	Chapter 640
Section 211, subd. 7	Chapter 640
Section 211, subd. 9	Chapter 640
Section 214	Chapter 640
Section 214, subd. 2	Chapter 640
Section 214, subd. 4	Chapter 640
Section 214, subd. 5	Chapter 640
Section 214, subd. 7	Chapter 640
Section 215	Chapter 640
Section 217	Chapter 640
Section 218	Chapter 640
Section 219-c	Chapter 640
Section 219-j	Chapter 640
Section 221	Chapter 765
Section 221-b	Chapter 644
Section 228	Chapter 454
Section 229	Chapter 763
Section 234, subd. 1	Chapter 771
Section 234, subd. 3	Chapter 773
Section 234, subd. 7	Chapter 264
Section 234, subd. 9	Chapter 762
Section 234, subd. 14	Chapter 762
Section 234, subd. 15	Chapter 762
Section 234, subd. 16	Chapter 689
Section 234, subd. 17	Chapter 688
Section 256	Chapter 75
Section 258	Chapter 51
Section 258-a (new)	Chapter 641
Section 293	Chapter 643
Section 294	Chapter 649
Sections 330-340 (Art. 15)	Chapter 646
Section 350, subd. 7	Chapter 691
Section 351-a (new)	Chapter 191
Section 351-b (new)	Chapter 191
Section 352	Chapter 120
Section 359, subd. 1	Chapter 695

Tax Law	Laws 1920
Section 360, subd. 2	Chapter 693
Section 360, subd. 5	Chapter 693
Section 360, subd. 6	Chapter 693
Section 360, subd. 10	Chapter 693
Section 362	Chapter 191
Section 362, subd. 3	Chapter 58
Section 363	Chapter 691
Section 365	Chapter 695
Section 366, subds. 1, 2	Chapter 691
	Chapter 695
Section 370	Chapter 691
Section 371	Chapter 691
Section 373, subd. 1	Chapter 690
Section 373, subd. 2	Chapter 690
Section 373-a (new)	Chapter 691
Section 376 (old)	Chapter 692
Section 376 (new)	Chapter 692
Section 377, subd. 1	Chapter 692
Section 377, subd. 3	Chapter 692
Section 378	Chapter 691
Section 379, subd. 2	Chapter 692
Section 382	Chapter 694
Section 384, subd. 3 (new)	Chapter 60

BULLETIN OF INSTRUCTION FOR ASSESSORS

Following the close of the legislative session, Bulletin Volume V, No. 1, was prepared by this Commission and sent to all of the local assessors of the State. The Bulletin summarized briefly the amendments to the Tax Law affecting the duties of local taxing officials. Attention was called in particular to the extension of the exemption to world-war veterans and to property purchased with bonus or insurance moneys, and the further exemption of intangible personal property. Assessors were also advised that villages had been included in the distribution of the personal income tax upon the basis of their assessed valuation, and that this was an added reason, if any were needed, for placing the assessment of real property upon a full value basis. Instructions were given that all fraternal order property must be placed upon the assessment rolls, and if exemptions were claimed, the Commission would gladly pass upon the question. This advice has been helpful we think in getting the bulk of this class of property back in the tax-paying class where it belongs.

PREPARATION OF THE TAX LAW

The Commission, as usual, prepared the 1920 edition of the Tax Law. This is an exacting task since, if a mistake is made, it is perpetuated for an entire year. The work of preparation

involved the collating of amendments to the Tax Law proper, and all amendments to laws relating to taxation included in the edition of the Tax Law prepared by the department, the indexing of all amendments, such corrections and eliminations as were made necessary by repealing statutes, and a careful supervision over proof reading and printing.

OPINIONS AND RULINGS

Questions involving the interpretation of various provisions of the Tax Law have been continuously submitted to the law division of this Commission this year. Counsel have been frequently called in consultation by the Commissioners, deputies of the different bureaus of the department, local officials, and taxpayers generally. Requests for advice and rulings outside the department have been by letter, telephone, and personal interview. One of the principal subjects of inquiry from outside sources has been the question of the exemption of fraternal order property. The assessors generally throughout the State have been instructed by the Commission to put this class of property on the assessment rolls. The result has been the many protests and claims for exemption received and passed upon by this Commission. An examination of the claims for exemption of the fraternal orders has disclosed, in almost every instance, that the corporation could not meet the strict requirements of the statute and therefore could not establish its claim for exemption. While the assessors in some parts of the State have been dilatory in following the instructions of the Commission, it is safe to say that most of this class of property has now been placed upon the assessment rolls.

The inclusion of the words "and from which any income is derived," in section 352 of the personal income tax law, created a most inequitable situation in the local taxation of certain intangible personal property which produced no income. The Legislature amended this section by striking out the above quoted words. Until the amendment was passed, however, very nice questions were frequently presented to the Commission as to what constituted intangible personal property from which an income was derived.

TAX LAW MEMORANDA

It frequently becomes necessary to make a careful survey of the authorities in connection with tax questions submitted to the Commission. The data and decisions obtained in these studies are helpful in similar questions subsequently presented, and therefore preserved and filed in the Commission. The following memoranda were compiled this year:

Expressions of the courts upon the question of the authority of local assessors to determine the taxability or exemption of real property.

Collection of taxes; warrant of collection, etc.

Doing business, foreign corporations through commission merchants.

Fraternal order property, taxable status of.

Personal liability, when it becomes fixed.

Statutes, mandatory or directory.

Timber, standing, assessment of.

Claim for taxes, preference of State over general creditors.

Telephone property, taxable status.

LITIGATION REFERRED TO ATTORNEY-GENERAL

The Attorney-General represents the State Tax Commission in court, in all litigated matters except in New York city, where the Corporation Counsel's office has recently taken over the task of defending certiorari proceedings against the Commission brought to review special franchise assessments. The great mass of special franchise litigation that had accumulated in New York city prior to 1917, and thirty-six proceedings brought to review 1918 assessments, was placed by the Attorney-General in the hands of Martin Saxe as special counsel. Mr. Saxe relinquished his special counselship December 31, 1920, after consummating a splendid work for the State, not the least of which was the establishment of the following valuable precedents in the trial of certiorari proceedings:

The overturning of an established practice of eighteen years of the making of assessments *de novo* by the courts as a matter of course; to which practice the State Tax Commission strongly

objected, as it subjected the Commission to unjustifiable adverse criticism. Assessments were reduced upon evidence which the public service corporations were permitted to introduce without objection, upon issues not properly raised in accordance with the provisions of the Tax Law, and in addition to the data which was contained in the reports of the companies to the State Tax Commission. *People ex rel. Long Island Railroad Co. v. Tax Commissioners*, 104 Misc. 234; 193 App. Div. 297. *People ex rel. New York Central Railroad Co. v. Tax Commissioners*, New York Law Journal, December 17, 1919.

The denial of motions for further returns on the ground of laches. *People ex rel. New York Telephone Co. v. Tax Commissioners*, New York Law Journal, November 7, 1918; 188 App. Div. 955.

The sustaining of assessments, although certain items were erroneously assessed, upon proof introduced by the State and City showing that there had been a compensating undervaluation. *People ex rel. New York Central Railroad Co. v. Tax Commissioners*, 192 App. Div. 955.

The establishment of the ocean boundary line of the city of New York for taxation purposes at the "three mile limit" instead of at low-water mark, as contended by the transatlantic cable companies. *People ex rel. Mexican Telegraph Co. v. Tax Commission*, New York Law Journal, July 24, 1918; 188 App. Div. 963; permission to appeal denied, 189 App. Div. 895; also denied by the Court of Appeals.

The overruling of the contention of the telegraph companies that their franchise obtained under the Federal Post Roads Act superseded the State franchise, and thus sustaining the assessment of the latter. *People ex rel. Postal Telegraph-Cable Co. v. Tax Commissioners*, 99 Misc. 523; reversed 181 App. Div. 777; 224 N. Y. 167.

The most important decision of the year was handed down by the Court of Appeals in the case of *People ex rel. Alpha Portland Cement Co. v. Knapp*, 230 N. Y. 48. The question involved was the validity of Art. 9-a of the Tax Law, imposing a franchise tax on business corporations. The net income allocated to this State, and upon which the tax is imposed under the statute, is to bear

the same ratio to the entire net income as the aggregate of certain classes of assets within the State bears to the aggregate of certain classes of assets wherever situated. The relator owned certain bonds in other corporations held in New Jersey. The interest from these bonds entered into the income upon which the tax was computed. The bonds themselves, in accordance with the terms of the statute, were not included in the allocation of the assets. Upon this ground, and upon the further ground that the value of stocks in other corporations owned by relator to be considered in the allocation of assets is limited to 10 per cent of the real and tangible personal property, the court held the statute invalid "in so far as it lays upon income a burden that is irrespective of the situs of the assets by which income is produced." In arriving at this conclusion, the court holds that many of the earlier decisions which appear to give the State unlimited power to regulate intrastate business have been overruled by more recent decisions in the Supreme Court of the United States. The principle is enunciated, that in the taxation of foreign corporations "a burden, arbitrarily swollen by resort to foreign assets, is not saved by the label which identifies it as a tax upon a local privilege." This principle, the court says, is concededly applicable to a tax upon the income of a corporation. Such being the case, it is applicable to the tax imposed upon this relator, since the franchise tax on business corporations is held to be in substance a tax upon income. The defect of the statute in the mind of the court would appear to be that the principle of allocation is not followed to its "natural and obvious outcome in accordance with the situs of the assets." The statute is therefore held invalid in part. Severance of the good from the bad in the law, however, is possible. The court finds a remedy for each of the two defects found in the statute as follows:

(a) The relator is permitted to subtract the interest on its bonds from the income of the year;

(b) It is further permitted to add the value of its shares in other corporations to the value of its assets outside the State.

The principle of allocation of assets in the apportionment of income laid down in this case would appear to require the inclusion

of all the assets of foreign corporations in the scheme of allocation to be adopted and used in the future. In the light of recent decisions in the Supreme Court of the United States, the Attorney-General will seek a reargument of this case before the Court of Appeals.

The following is a summary of the present status of litigation referred to the Attorney-General:

Special franchise tax:

Certiorari proceedings pending outside New York city.....	1,872
Certiorari proceedings pending in New York city.....	233
Writs served in 1920.....	253
Returns verified	304
Further returns	19
Recommendations of settlement outside of New York city.....	17
Proceedings being tried outside New York city, approximately..	200
Proceedings terminated outside of New York city.....	61

Franchise tax:

Certiorari proceedings pending.....	13
Writs served in 1920.....	4
Returns verified	6
Proceedings terminated	4

Mortgage tax:

Proceedings pending	3
Writs served in 1920.....	2
Proceedings terminated	2

EQUALIZATION APPEALS AND REVIEWS

Final orders and determinations of the Commission in the equalization appeals and reviews brought under the provisions of section 175 *et seq.* of the Tax Law were prepared by the Commission. Counsel was also in attendance upon several of the hearings in equalization appeal cases. Questions of a legal character arising in equalization appeals and involving an examination of the authorities are usually referred to the law division of the Commission.

The question of the jurisdiction of the Commission arose in the matter of the appeal of the City of Middletown from the equalization of the board of supervisors of Orange County, made in December, 1919. Upon a request that the Commission proceed with the appeal, it was discovered that the appellant had failed to file the notice of appeal, consent, and affidavit with the county clerk as provided under the terms of the statute. This requirement was held to be fundamental, that no proper foundation for the proceeding had been laid, and that the Commission

was without jurisdiction to hear the appeal. The Commission determined, however, that it was authorized to review the equalization of the board of supervisors under section 176-a of the Tax Law.

Another question presented this year in connection with equalization appeals was whether a settlement of the pending equalization appeals in Westchester County might be effected by the appellants and respondents over the objection of the Town of Mount Pleasant, which town had appeared in the proceedings by attorney. It was contended by both the appellants and respondents that the town was not a party to the proceedings and, therefore, need not be consulted in the final settlement. The Commission held contrary to this view, however, on the ground that the Town of Mount Pleasant, being affected by the settlement, was in reality a party in interest, even though it was not, strictly speaking, a party to the proceeding.

The following appeals to or reviews by the Commission of equalization by the boards of supervisors have been determined or discontinued:

- 1917-1918 City of New Rochelle, Westchester county.
- 1919 City of New Rochelle, Westchester county.
- 1919 City of Yonkers, Westchester county.
- 1919 Towns of Rockland and Cohecton, Sullivan county.

The following appeals are still pending:

- 1919 Town of Wellsville, Allegany county.
- 1919 City of Gloversville, Fulton county.
- 1919 City of Middletown, Orange county.
- 1917-1918 City of Lackawanna, Erie county.
- 1918 City of Buffalo, Erie county.
- 1920 Town of Huntington, Suffolk county.

PROCEEDING UNDER SECTION 173-A, TAX LAW

The Centre Island Improvement Association sought a correction of the assessment-roll of the Town of Oyster Bay, under section 173-a of the Tax Law. A hearing was set for August 25, 1920, and evidence taken before the Commission at that time. It was claimed by the association, and the testimony of two real estate dealers was introduced to support the claim, that real property on Centre Island was assessed at 42 per cent of its true value, and on the main land at only 16 $\frac{2}{3}$ per cent of its true

value. The assessors of the town appeared in person and counsel. After hearing and considering all the evidence and the arguments of counsel, the Commission did not feel satisfied that facts warranting an application to the court, under section 173, had been presented. The application was, therefore, denied.

COURT DECISIONS AND OPINIONS OF THE ATTORNEY-GENERAL

The following is a digest of the decisions of the courts and opinions of the Attorney General rendered this year:

General:

People ex rel. Queensboro Investing Co. v. Carr
(Supreme Court), New York Law Journal, January
1920.

Held, that there is nothing in sections 37 and 290 of the Tax Law, or in section 895 of the Greater New York charter, which prohibits the owner of several parcels upon the same roll affected in the same manner by the alleged illegality, error, or inequity in the assessed valuation, from including all such parcels in application for the correction of the assessments, or which prohibits several owners of different parcels upon the same roll affected alike from joining in the common application.

People ex rel. Julius Tishman & Son v. Cantor, 109 N. Y. 495.

People ex rel. Morewood Realty Holding Co. v. Carr
(Supreme Court), New York Law Journal, January
1920.

People ex rel. Marloew Amusement Co. v. Carr
(Supreme Court), New York Law Journal, January
1920.

People ex rel. Queensboro Investing Co. v. Carr
(Supreme Court), New York Law Journal, January
1920.

Held, that a board of tax commissioners has no legal power to review the action of their predecessors in office, and that

power to reconsider such action ceased when the members of the previous board went out of office.

People ex rel. Federal Terra Cotta Co. v. Purdy, 189 A. D. 131; *affd.* 229 N. Y. 7.

People ex rel. Simms Magneto Co. v. Purdy, 189 A. D. 134; *affd.* 229 N. Y. 8.

In determining the "surplus profits or reserve funds," the assets of the corporation which are not taxable in this State should not be included.

People ex rel. Empire Mortgage Co. v. Cantor, 190 A. D. 512.

Where an application to have an assessment revised is referred to a deputy commissioner for the purpose of re-examination, and a hearing had on the merits without objection at any time to the form or sufficiency of the application, reassessment cannot be denied on the sole ground that the application was insufficient.

People ex rel. Laurelton Development Co., Inc., v. Purdy, 190 A. D. 957.

Held, that the Commissioners of Taxes and Assessments of the City of New York were without power to waive the provision of section 37 of the Tax Law, requiring an application for reduction of assessments to be made under oath.

People ex rel. City of New York v. Neville, 228 N. Y. 6; *affd.* 183 A. D. 799.

Held, that the Hill View reservoir is not a storage reservoir, but is used to regulate the volume of the flow of water to the City of New York, and as such "constitutes an essential part of the aqueduct," and thus is excluded from taxation by section 480 of the Greater New York charter which exempts aqueducts from taxation in the counties in which they are located.

People ex rel. Town of Bedford v. State Tax Commission, 228 N. Y. 516 (memo.); *affirming* 190 A. D. 887.

Sections 175-178 of the Tax Law relating to equalization appeals are not unconstitutional. The State Tax Commission,

therefore, has jurisdiction to hear such equalization appeals make determinations thereon.

People ex rel. Occidental Lodge No. 765, F. and A. M. Burke, 228 N. Y. 59; reversing 190 A. D. 930.

Held, that relator was not entitled to exemption under division 7 of section 4 of the Tax Law. No opinion. Decided based on authority of *People ex rel. Mispah Lodge (infra)*.

People ex rel. Mispah Lodge No. 518, I. O. O. F. Burke, 228 N. Y. 245; reversing 190 A. D. 930.

Held, that the real property of relator was not used exclusively for the purpose of its incorporation, and therefore was not exempt from taxation under subdivision 7 of section 4 of the Tax Law.

In the Matter of the Application of the Silver Bay Association for Christian Conferences and Training for a writ of certiorari to the assessors of the Town of Hague (Supreme Court), (not reported).

Held, that the real property of the Silver Bay Association in the Town of Hague, Warren County, was exempt from taxation under subdivision 7 of section 4 of the Tax Law.

People ex rel. National Park Bank of New York v. Canal 111 Misc. 420.

Where, under the rules of the Comptroller, relator's books were kept upon an accrual system, as distinguished from a receipt system, and as a result profits from the transactions where interest has been earned, although not collected, are shown in the books while collected but unearned interest is not carried as a profit, *held*, that items of discounts collected but not earned are not necessarily profits, and therefore should be eliminated from assessment under section 24 of the Tax Law. *Held*, that Federal taxes determined March 15, 1919, but payable in installments after May 1, 1919, the day as of which the condition of relator was reported for assessment, should also be deducted.

Franchise Tax (Article 9):

Sweet, Jr., v. All Package Grocery Stores Co., 262 F. 727.

The claim of the State of New York against a foreign corporation for a license tax for the privilege of exercising its corporate franchise, or carrying on its business in the State, though the State is not given a lien by statute (except from the time of the actual levy of the warrant for collection issued by the Comptroller), is entitled to priority of payment over general creditors.

People ex rel. The Star Co. v. Knapp, 229 N. Y. 108; affirming 192 A. D. 937.

Upholds taxes assessed against relator for the years 1906 to 1917, inclusive, under section 182 of the Tax Law, which assessments were made by the Commission in 1918. No taxes were assessed against relator prior to that year.

People ex rel. Charles E. Chalmers, as Receiver of the Second Avenue Railroad in the City of New York v. State Tax Commission, 229 N. Y. 630; affirming 189 A. D. 347.

As between the State and the relator, the lease by the latter to the Metropolitan Street Railway was ineffectual to relieve it from the payment of the taxes under section 185 of the Tax Law. Although the Metropolitan Railway Company did not exercise the corporate franchise or operate relator's road, the predecessors of the latter did, and it was their duty to pay the tax imposed for that privilege.

People ex rel. Pennsylvania Gas Co. v. Saxe.

People ex rel. United Natural Gas Co. v. Sohmer, 229 N. Y. 446; reversing 186 A. D. 28, and 187 A. D. 916.

The transportation of natural gas by means of pipe lines from gas vaults in Pennsylvania to homes, offices, and factories in this State, is interstate commerce. The State may not, therefore, charge a foreign corporation so engaged with a franchise tax for the privilege of carrying on its business.

People ex rel. The Manila Electric Railroad and Lighting Corporation v. Knapp, 229 N. Y. 502; reversing 191 A. D. 132.

The execution by a foreign corporation of a trust agreement with a local trust company, as trustee, and the depositing with

the trustee of bonds and obligations of other foreign corporation for the purposes of collaterally securing the payment of bond issued by the depositor, is not doing business in this State within the meaning of sections 181 and 182 of the Tax Law. Nor is the maintenance of an office in the State with a management company where it held directors' meetings, loaned money, paid interest on its bonds, etc., doing business within the meaning of these sections.

People ex rel. Metropolitan Life Ins. Co. v. Knapp, 190 A. D. 413.

Sums of money received by a life insurance company from the sale of annuities are not to be regarded as "premiums" so as to enter the computation which determines the franchise tax assessable against such company, under section 187 of the Tax Law.

People ex rel. Beau-Site Co. v. Board of Tax Commissioners, 190 A. D. 767.

A corporation organized for the purpose of conducting hotels, restaurants, cafes, and bars, which operates a hotel with the usual restaurant and bar maintained by such establishments, is not a mercantile corporation engaged in the business of buying or selling tangible personal property for itself or for others, within the meaning of section 208 of the Tax Law as that section read in 1917, although the larger share of the receipts come from the restaurant department of the hotel.

People ex rel. The Pierce-Arrow Motor Car Co. v. Knapp 191 A. D. 255; *affd.* 229 N. Y. 117.

Where the assessors in making assessments for taxes to be levied for the fiscal periods July 1, 1917, to June 30, 1918, and January 1, 1918, to December 31, 1918, assessed the buildings of relator and each item of equipment separately, but in making out the roll the assessment against the machinery and equipment was added to the real estate and stated as the real estate assessment; *held*, that the equipment and machinery which was involved within the real estate was actually assessed as personal property and being exempt under section 219-j of the Tax Law, the relator

was entitled to a credit on its franchise tax for the year beginning November 1, 1917, for the tax paid thereon during the overlapping period.

People ex rel. Society Anonymedes Anciens Etablissements, 191 A. D. 701.

The State Tax Commission, in computing for the purpose of laying a franchise tax on manufacturing and mercantile corporations under article 9-a, as that article read in 1917, the share of net income derived from sources within the State cannot, in determining the average monthly value of bills and accounts receivable under subdivision 2 of section 214 of the Tax Law, include under any one of the headings therein any items that have been listed under either of the other headings, for each class is intended to be exclusive.

People ex rel. United Shoe Machinery Corporation v. Cantor.

People ex rel. The Linen Thread Co. v. Cantor, 112 Misc. 603.

The personal property exemption provided for in section 219-j of the Tax Law applies to foreign as well as to domestic corporations taxable under article 9-a.

People ex rel. Brighton Mills v. Knapp, 192 A. D. 740.

A New Jersey corporation engaged in manufacturing and selling cotton and special fabrics at Passaic, New Jersey, and maintaining a New York office in charge of a stenographer to receive messages and transmit them to its general office in New Jersey, no books being kept at the New York office, and no sales being made there, is not carrying on business or employing capital in the State of New York within the meaning of the Tax Law authorizing the imposition of a franchise tax.

People ex rel. Turner Construction Co. v. Cantor (Supreme Court), New York Law Journal, Nov. 11, 1920.

Relator was engaged in the construction of concrete buildings, the balance of the work in such buildings being done by subcontractors. The work done by relator was at the place where

the buildings were erected, and consisted in the preparation of concrete used in such buildings. The company had no factory for the preparation or manufacture of such concrete, but did have a small wood working mill in Brooklyn for the manufacture of wooden doors, which was a small and minor item in carrying on its business. *Held*, that relator was not a manufacturing corporation within the meaning of section 208 of the Tax Law as that section read in 1917.

People ex rel. Alpha Portland Cement Co. v. Knapp
(Court of Appeals), reversing 191 A. D. 262.

Held, that article 9-a of the Tax Law was invalid in its application to relator, a foreign corporation which sells its products in New York and elsewhere, so far as it lays upon income a burden that is irrespective of the situs of the assets by which income is produced. The valid and invalid parts were held to be separable, however, and the substance of the statutory scheme preserved.

Special Franchise Tax:

People ex rel. Barron, President, etc., v. Knapp
(Supreme Court), New York Law Journal, August 7, 1920.

A special franchise cannot exist apart from the ownership of tangible property in the public domain. The relator, not being the owner of tangible property in the public domain, it did not possess a special franchise.

In the matter of the Application of the New York and Queens Electric Light and Power Co. v. Delaney et al., 229 N. Y. 184.

Sums paid by relator for permission to carry its cable across a city bridge, although described as "rental" in its agreement with the city, are "in the nature of a tax," and under section 48 of the Tax Law deductible from the company's special franchise tax.

People ex rel. Long Island Railroad Co. v. State Board of Tax Commissioners, 193 A. D. 297, modifying 104 Misc. 234.

When the Commission, in their notice to relator of the assessment of certain crossings, did not give a separate assessment for

each crossing, they cannot be heard to object that protests filed by relator were too general in that they did not state the grounds of objections enumerated by relator. On the question of inequality and prior occupation, however, the court held that relator was not relieved from specifying the instances of inequality and the crossings of which it claimed prior occupation.

Mortgage Tax:

People ex rel. United States Title Guaranty Co. v. State Tax Commission (Court of Appeals), New York Law Journal, December 21, 1920.

A provision in a mortgage that "upon request of the mortgagor" the mortgagee may at its option satisfy it, and make a larger one in lieu thereof, is not a covenant, and is outside any of the exceptions contained in section 255 of the tax law; *held* that the new mortgage was subject to a full recording tax.

OPINIONS OF THE ATTORNEY-GENERAL

Mortgage Tax:

State Department Reports (Volume 22), page 497.

The interest received by county officers on mortgage tax moneys in their hands should go to the same political divisions and be distributed in the same proportions as the principal.

State Department Reports, Advance Sheets, June 15, 1920. (Opinion dated April 30, 1920.)

The provision of chapter 51 of the laws of 1920, amending section 258 of the Tax Law, providing that the mortgage tax with 6 per cent interest is payable, except where it cannot be determined from the face of the instrument that a tax was due, or where an advancement has been made on a prior advance mortgage or a corporate trust mortgage without payment of the tax, in which case a penalty of 1 per cent a month shall be added to the tax, *held* not to be retrospective, and that all new penalties under the amendment of 1920 are effective only from the date of passage.

1920 RATES OF EQUALIZATION

FINAL PERCENTAGE ADOPTED BY THE STATE TAX COMMISSION IN
THE EQUALIZATION OF SPECIAL FRANCHISE PROPERTY IN THE
CITIES, TOWNS AND VILLAGES OF THE STATE FOR THE YEAR
1920.

ALBANY COUNTY					
Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Albany city	80	....	Caneadea	60	....
Berne	70	....	Centerville	50	....
Bethlehem	65	....	Clarksville	65	....
Coeymans	65	....	Cuba	75	....
Ravena village	..	65	Cuba village	..	75
Cohoes city	85	....	Friendship	66	....
Colonie	65	....	Friendship village	..	65
Green Island	95	....	Genesee	55	....
Green Island village	..	95	Granger	70	....
Guilderland	55	....	Grove	65	....
Altamont village	..	75	Hume	55	....
Knox	75	....	Independence	65	....
New Scotland	75	....	New Hudson	60	....
Rensselaerville	80	....	Rushford	60	....
Voorheesville village	..	65	Scio	50	....
Watervliet city	75	....	Ward	70	....
Westerlo	85	....	Wellsville	98	....
			Wellsville village	..	100
			West Almond	55	....
			Willing	90	....
			Wirt	65	....
			Richburg village	..	60
ALLEGANY COUNTY					
Alfred	80	....			
Alfred village	..	80			
Allen	65	....			
Alma	100	....			
Almond	75	....			
Amity	65	....			
Belmont village	..	50			
Andover	72	....			
Andover village	..	66			
Angelica	57	....			
Angelica village	..	50			
Belfast	70	....			
Birdsall	77	....			
Bolivar	70	....			
Bolivar village	..	60			
Richburg village	..	60			
Burns	60	....			
Canaseraga village	..	58			
			BROOME COUNTY		
			Barker	70	....
			Binghamton city	77	....
			Binghamton	67	....
			Chenango	68	....
			Colesville	63	....
			Conklin	50	....
			Dickinson	75	....
			Port Dickinson village	..	65
			Fenton	72	
			Kirkwood	78	
			Lisle	55	
			Lisle village	..	60

STATE TAX COMMISSION

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Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Maine	68		Otto	64	
Nanticoke	67	....	Perrysburg	65	....
Sanford	57	....	Perrysburg village	65	....
Deposit village	..	55	Persia	66	....
Triangle	65	....	Gowanda village	..	75
Whitneys Point village.	..	85	Portville	63	....
Union	78	....	Portville village	..	60
Endicott village	..	50	Randolph	65	....
Johnson City village.	..	40	East Randolph village.	..	60
Union village	..	50	Randolph village	..	45
Vestal	60	....	Red House	90	....
Windsor	75	....	Salamanca city	70	....
Windsor village	..	75	Salamanca	60	....
CATTARAUGUS COUNTY			South Valley	50	....
Allegany	57	....	Yorkshire	50	....
Allegany village	..	45	Delevan village	..	60
Ashford	60	....	CATUGA COUNTY		
Carrollton	70	....	Auburn city	75	....
Limestone village	..	50	Aurelius	70	....
Cold Spring	48	....	Cayuga village	..	75
Conewango	60	....	Brutus	75	....
East Randolph village.	..	60	Weedsport village	..	85
Dayton	68	....	Cato	77	....
South Dayton village.	..	55	Cato village	..	65
East Otto	60	....	Meridian village	..	75
Elko	80	....	Conquest	85	....
Ellicottville	70	....	Fleming	60	....
Ellicottville village	..	61	Genoa	60	....
Farmersville	66	....	Ira	75	....
Franklinville	70	....	Cato village	..	65
Franklinville village	..	80	Ledyard	72	....
Freedom	75	....	Aurora village	..	40
Great Valley	63	....	Locke	70	....
Hinsdale	75	....	Mentz	75	....
Humphrey	65	....	Port Byron village.	..	75
Ischua	62	....	Montezuma	76	....
Leon	60	....	Moravia	60	....
Little Valley	60	....	Moravia village	..	60
Little Valley village.	..	55	Niles	65	....
Lyndon	55	....	Owasco	65	....
Machias	66	....	Scipio	60	....
Mansfield	65	....	Sempronius	75	....
Napoli	60	....	Sennet	73	....
New Albion	70	....	Springport	65	....
Cattaraugus village	..	60	Union Springs village.	..	70
Olean city	62	....	Sterling	70	....
Olean	75	....	Fairhaven village	..	63

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	P ct
Summerhill	70	....	Westfield	65	..
Throop	66	....	Westfield village	..	
Venice	60	....			
Victory	67	....			
CHAUTAUQUA COUNTY			CHEMUNG COUNTY		
Arkwright	60	....	Ashland	85	..
Busti	67	....	Wellsburg village	..	
Lakewood village	..	65	Baldwin	65	..
Carroll	68	....	Big Flats	55	..
Charlotte	61	....	Catlin	60	..
Sinclairville village	..	64	Chemung	55	..
Chautauqua	67	....	Elmira city	92	..
Mayville village	..	70	Elmira	70	..
Cherry Creek	61	....	Elmira Heights village	..	
Cherry Creek village	..	60	Erin	65	..
Clymer	70	....	Horseheads	75	..
Dunkirk city	60	....	Horseheads village	..	
Dunkirk	75	....	Elmira Heights village	..	
Ellery	65	....	Southport	80	..
Bemus Point village	..	65	Van Etten	75	..
Ellicott	67	....	Van Etten village	..	
Celeron village	..	60	Veteran	70	..
Falconer village	..	64			
Ellington	60	....	CHENANGO COUNTY		
French Creek	70	....	Afton	66	..
Gerry	70	....	Afton village	..	
Sinclairville village	..	64	Bainbridge	60	..
Hanover	70	....	Bainbridge village	..	
Forestville village	..	70	Columbus	80	..
Silver Creek village	..	67	Coventry	70	..
Harmony	70	....	German	65	..
Panama village	..	70	Greene	68	..
Jamestown city	62	....	Greene village	..	
Kiantone	60	....	Guilford	70	..
Mina	65	....	Lincklaen	55	..
North Harmony	70	....	McDonough	68	..
Poland	63	....	New Berlin	65	..
Pomfret	90	....	New Berlin village	..	
Fredonia village	..	80	North Norwich	65	..
Portland	63	....	Norwich city	53	..
Brocton village	..	70	Norwich	80	..
Ripley	70	....	Otselic	70	..
Sheridan	70	....	Oxford	73	..
Sherman	62	....	Oxford village	..	
Sherman village	..	70	Pharsalia	60	..
Stockton	75	....	Pitcher	70	..
Villanova	65	....	Plymouth	75	..
			Preston	66	..

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Sherburne	75	....	Kinderhook	63	....
Earlville village	..	58	Kinderhook village	..	60
Sherburne village	..	65	Valatie village	..	60
Smithville	65	....	Livingston	68	....
Smyrna	60	....	New Lebanon	72	....
Smyrna village	..	60	Stockport	75	....
			Stuyvesant	78	....
			Taghkanic	75	....

CLINTON COUNTY

Altona	30	....
Ausable	59	....
Keeseville village	..	68
Beekmantown	37	....
Black Brook	38	....
Champlain	50	....
Champlain village	..	45
Rouses Point village...	..	35
Chazy	50	....
Clinton	13	....
Dannemora	48	....
Dannemora village	..	30
Ellenburg	25	....
Mooers	46	....
Mooers village	..	25
Peru	56	....
Plattsburg city	58	....
Plattsburg	57	....
Saranac	25	....
Dannemora village	..	30
Schuyler Falls	59	....

COLUMBIA COUNTY

Ancram	60	....
Austerlitz	75	....
Canaan	75	....
Chatham	72	....
Chatham village	..	80
Claverack	82	....
Philmont village	..	85
Clermont	63	....
Copake	72	....
Gallatin	68	....
Germantown	40	....
Ghent	75	....
Chatham village	..	80
Greenport	50	....
Hillsdale	75	....
Hudson city	62	....

CORTLAND COUNTY

Cincinnatus	55	....
Cortland city	75	....
Cortlandville	73	....
Homer village	..	70
McGrawville village	..	70
Cuyler	60	....
Freetown	63	....
Harford	55	....
Homer	70	....
Homer village	..	70
Lapeer	72	....
Marathon	85	....
Marathon village	..	87
Preble	70	....
Scott	75	....
Solon	65	....
Taylor	65	....
Truxton	60	....
Virgil	70	....
Willett	65	....

DELAWARE COUNTY

Andes	45	....
Andes village	..	35
Bovina	45	....
Colchester	50	....
Davenport	60	....
Delhi	85	....
Delhi village	..	85
Deposit	45	....
Deposit village	..	55
Franklin	35	....
Franklin village	..	75
Hamden	80	....
Hancock	32	....
Hancock village	..	27
Harpersfield	47	....
Stamford village	..	90

ESSEX COUNTY

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Chesterfield	68	....	Malone	55	....
Keeseville village	..	68	Malone village	..	60
Crown Point	64	....	Moirs	60	....
Elizabethtown	60	....	Santa Clara	60	....
Elizabethtown village..	..	40	Waverly	40	....
Essex	67	....	Westville	45	....
Jay	46	....			
Keene	48	....			
Lewis	55	....			
Minerva	60	....			
Moriah	60	....			
Port Henry village...	..	60			
Newcomb	35	....			
North Elba	60	....			
Lake Placid village...	..	70			
Saranac Lake village..	..	55			
North Hudson	65	....			
Saint Armand	55	....			
Bloomington village ..	..	60			
Saranac Lake village..	..	55			
Schroon	42	....			
Ticonderoga	70	....			
Ticonderoga village ...	..	70			
Westport	50	....			
Westport village	..	45			
Willsboro	50	....			
Wilmington	58	....			

FRANKLIN COUNTY

Altamont	40	....
Tupper Lake village...	..	40
Bangor	40	....
North Bangor village..	..	58
Belmont	35	....
Bombay	45	....
Brandon	50	....
Brighton	35	....
Burke	40	....
Chateaugay	48	....
Chateaugay village ...	..	40
Constable	40	....
Dickinson	45	....
Duane	30	....
Fort Covington...	38	....
Fort Covington village.	..	40
Franklin	42	....
Harriettstown	35	....
Saranac Lake village..	..	55

FULTON COUNTY

Bleecker	50	....
Broadalbin	59	....
Caroga	40	....
Ephratah	72	....
Gloversville city	100	....
Johnstown city	50	....
Johnstown	65	....
Mayfield	75	....
Mayfield village	..	60
Northampton	52	....
Northampton village...	..	80
Oppenheim	53	....
Dolgeville village	..	60
Perth	75	....
Stratford	55	....

GENESEE COUNTY

Alabama	63	....
Alexander	60	....
Alexander village	..	65
Batavia city	83	....
Batavia	71	....
Bergen	57	....
Bergen village	..	65
Bethany	65	....
Byron	80	....
Darien	63	....
Elba	70	....
Elba village	..	65
Le Roy	80	....
Le Roy village	..	70
Oakfield	80	....
Oakfield village	..	75
Pavilion	60	....
Pembroke	70	....
Corfu village	..	59
Stafford	70	....

GREENE COUNTY							
Cities and Towns	Rate	Per cent		Cities and Towns	Rate	Per cent	
Ashland	52	....		Newport	58	....	
Athens	70	....		Middleville village	..	65	
Athens village	..	67		Newport village	..	75	
Cairo	52	....		Poland village	..	65	
Catskill	60	....		Norway	65	....	
Catskill village	..	55		Ohio	41	....	
Coxsackie	70	....		Russia	62	....	
Coxsackie village	..	75		Cold Brook village	..	60	
Durham	75	....		Poland village	..	65	
Greenville	85	....		Salisbury	53	....	
Halcott	32	....		Schuyler	67	....	
Hunter	55	....		Stark	67	....	
Hunter village	..	30		Warren	60	....	
Tannersville village	..	60		Webb	55	....	
Jewett	60	....		Old Forge village	..	50	
Lexington	66	....		Winfield	80	....	
New Baltimore	65	....		West Winfield village	..	75	
Prattsville	40	....					
Windham	55	....					
HAMILTON COUNTY				JEFFERSON COUNTY			
Arietta	61	....		Adams	72	....	
Benson	64	....		Adams village	..	73	
Hope	60	....		Alexandria	50	....	
Indian Lake	65	....		Alexandria Bay village	..	75	
Inlet	62	....		Antwerp	50	....	
Lake Pleasant	55	....		Antwerp village	..	65	
Long Lake	30	....		Brownville	55	....	
Morehouse	50	....		Brownville village	..	60	
Wells	75	....		Dexter village	..	55	
HERKIMER COUNTY				Glen Park village	..	55	
Columbia	80	....		Cape Vincent	70	....	
Danube	75	....		Cape Vincent village	..	75	
Fairfield	63	....		Champion	60	....	
Middleville village	..	65		West Carthage village	..	50	
Frankfort	75	....		Clayton	50	....	
Frankfort village	..	75		Clayton village	..	50	
German Flats	63	....		Ellisburg	75	....	
Ilion village	..	55		Belleville village	..	70	
Mohawk village	..	55		Ellisburg village	..	70	
Herkimer	62	....		Mannsville village	..	71	
Herkimer village	..	60		Henderson	80	....	
Litchfield	70	....		Henderson village	..	76	
Little Falls city	60	....		Hounsfield	72	....	
Little Falls	45	....		Sacketts Harbor village	..	75	
Manheim	60	....		Le Ray	65	....	
Dolgeville village	..	60		Black River village	..	67	
				Lorraine	70		
				Lyme	65		
				Chaumont village	..	65	
				Orleans	55		

STATE TAX COMMISSION

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Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Pamelia	60		Caledonia	77	
Glen Park village.....	..	55	Caledonia village	..	65
Philadelphia	70	....	Conesus	75	....
Philadelphia village ...	..	66	Geneseo	75	....
Rodman	75	....	Geneseo village	..	75
Rutland	65	....	Groveland	70	....
Black River village....	..	67	Leicester	82	....
Theresa	60	....	Leicester village	..	75
Theresa village	..	64	Lima	75	....
Watertown city	70	....	Lima village	..	75
Watertown	72	....	Livonia	74	....
Wilna	52	....	Livonia village	..	75
Carthage village	..	50	Mount Morris	62	....
Worth	78	....	Mount Morris village..	..	55
LEWIS COUNTY			North Dansville	69	....
Croghan	55	....	Dansville village	..	55
Croghan village	..	54	Nunda	68	....
Denmark	60	....	Nunda village	..	65
Copenhagen village ...	..	55	Ossian	70	....
Diana	40	....	Portage	70	....
Harrisville village ...	..	35	Sparta	65	....
Greig	50	....	Springwater	64	....
Harrisburg	60	....	West Sparta	66	....
High Market	54	....	York	77	....
Lewis	40	....	MADISON COUNTY		
Leyden	70	....	Brookfield	80	....
Port Leyden village...	..	70	Brookfield village	..	75
Lowville	55	....	Cazenovia	65	....
Lowville village	..	58	Cazenovia village	..	70
Lyonsdale	42	....	De Ruyter	61	....
Lyons Falls village....	..	42	De Ruyter village	..	63
Port Leyden village ...	..	70	Eaton	65	....
Martinsburg	43	....	Morrisville	..	80
Montague	42	....	Fenner	70	....
New Bremen	35	....	Georgetown	70	....
Croghan village	..	54	Hamilton	70	....
Osceola	46	....	Earlville village	..	58
Pinckney	52	....	Hamilton village	..	66
Turin	70	....	Lebanon	65	....
Turin village	..	75	Lenox	55	....
Watson	35	....	Canastota village	..	50
West Turin	55	....	Wampsville village	..	45
Constableville village ..	..	52	Lincoln	56	....
Lyons Falls village....	..	42	Madison	65	....
LIVINGSTON COUNTY			Madison village	..	67
Avon	80	....	Nelson	75	....
Avon village	..	76	Oneida city	60	....
			Smithfield	70	....

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Stockbridge	70	....	Glen	80	....
Munnsville village	..	68	Fultonville village	..	85
Sullivan	50	....	Minden	62	....
Chittenango village	..	68	Fort Plain village.....	..	66
MONROE COUNTY			Mohawk	72	....
Brighton	75	....	Fonda village	..	73
Chili	75	....	Palatine	63	....
Clarkson	75	....	Nelliston village	..	58
Gates	75	....	Palatine Bridge village. .	..	58
Greece	75	....	Root	80	....
Hamlin	75	....	Saint Johnsville	60	....
Henrietta	75	....	Saint Johnsville village. .	..	60
Irondequoit	75	....	NASSAU COUNTY		
Mendon	75	....	Glen Cove city.....	50	....
Honeoye Falls village.. .	..	72	Hempstead	69	....
Ogden	78	....	Cedarhurst village	..	40
Spencerport village	..	75	East Rockaway village. .	..	30
Parma	72	....	Floral Park village....	..	35
Hilton village	..	53	Freeport village	..	50
Penfield	70	....	Garden City village....	..	55
Perinton	85	....	Hempstead village	..	55
East Rochester village.. .	..	70	Lawrence village	..	50
Fairport village	..	70	Long Beach village....	..	60
Pittsford	80	....	Lynbrook village	..	30
East Rochester village. .	..	70	Mineola village	..	45
Pittsford village	..	60	Rockville Center village .	..	40
Riga	85	....	Woodsburg village	..	55
Churchville village	..	87	North Hempstead	69	....
Rochester city	83	....	Floral Park village....	..	25
Rush	83	....	Great Neck Estates vil-		
Sweden	92	....	lage	..	35
Brookport village.....	..	87	Mineola village	..	45
Webster	75	....	Plandome village	..	30
Webster village.....	..	70	Saddle Rock village....	..	50
Wheatland	85	....	Sands Point village....	..	50
Scottsville village.....	..	83	Oyster Bay	60	....
MONTGOMERY COUNTY			Bayville village	..	50
Amsterdam city	60	....	Farmingdale village ...	..	50
Amsterdam	72	....	Sea Cliff village.....	..	55
Fort Johnson village... .	..	65	CITY OF NEW YORK		
Hagaman village	..	72	Bronx Borough	93	....
Canajoharie	70	....	Brooklyn Borough	94	....
Canajoharie village	..	65	Manhattan Borough	95	....
Fort Plain village.....	..	66	Queens Borough	89	....
Charleston	75	....	Richmond Borough	89	....
Florida	62	....			

NIAGARA COUNTY

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Cambria	93	....	Paris	51	....
Hartland	89	....	Clayville village	..	35
Middleport village	..	85	Remsen	56	....
Lewiston	75	....	Remsen village	..	45
Lewiston village	..	55	Rome city	50	....
Lockport city	63	....	Sangerfield	60	....
Lockport	60	....	Waterville village	..	65
Newfane	90	....	Steuben	48	....
Niagara	85	....	The City of Sherrill	40	....
La Salle village	..	60	Trenton	40	....
Niagara Falls city	100	....	Holland Patent village	..	35
North Tonawanda city	93	....	Prospect village	..	40
Pendleton	72	....	Remsen village	..	45
Porter	100	....	Trenton village	..	40
Youngstown village	..	100	Utica city	62	....
Royalton	81	....	Vernon	51	....
Middleport village	..	85	Oneida Castle village	..	45
Somerset	85	....	Vernon village	..	45
Barker village	..	70	The City of Sherrill vil- lage	..	40
Wheatfield	87	....	Verona	56	....
Wilson	95	....	Vienna	35	....
Wilson village	..	80	Western	43	....
			Westmoreland	57	....
			Whitestown	53	....

ONEIDA COUNTY

Annsville	40	....
Augusta	50	....
Oriskany Falls village	..	45
Ava	45	....
Boonville	50	....
Boonville village	..	50
Bridgewater	60	....
Bridgewater village	..	65
Camden	55	....
Camden village	..	57
Deerfield	45	....
Florence	45	....
Floyd	60	....
Forestport	40	....
Forestport village	..	50
Kirkland	50	....
Clinton village	..	58
Lee	40	....
Marcy	33	....
Marshall	60	....
Waterville village	..	65
New Hartford	45	....
New Hartford village	..	45

ONONDAGA COUNTY

Camillus	88	....
Camillus village	..	70
Cicero	63	....
Clay	80	....
DeWitt	61	....
East Syracuse village	..	65
Eastwood village	..	63
Elbridge	80	....
Elbridge village	..	80
Jordan village	..	85
Fabius	85	....
Fabius village	..	80
Geddes	68	....
Solvay village	..	75
LaFayette	85	....
Lysander	87	....
Baldwinsville village	..	88

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Murray	75	....	Cherry Valley	70	....
Holley village	..	77	Cherry Valley village..	..	66
Ridgeway	80	....	Decatur	62	....
Medina village	..	80	Edmeston	75	....
Shelby	75	....	Exeter	65	....
Medina village	..	80	Hartwick	70	....
Yates	80	....	Laurens	65	....
Lyndonville village	..	78	Laurens village	..	75
OSWEGO COUNTY			Maryland	65	....
Albion	50	....	Schenevus village	..	85
Altmar village	..	75	Middlefield	68	....
Amboy	60	....	Cooperstown village ...	..	100
Boylston	45	....	Milford	65	....
Constantia	50	....	Milford village	..	68
Cleveland village	..	60	Morris	65	....
Fulton city	58	....	Morris village	..	66
Granby	60	....	New Lisbon	78	....
Hannibal	67	....	Oneonta city	57	....
Hannibal village	..	60	Oneonta	60	....
Hastings	65	....	Otego	70	....
Central Square village..	..	65	Otego village	..	75
Mexico	62	....	Otsego	87	....
Mexico village	..	67	Cooperstown village ..	..	100
Minetto	65	....	Pittsfield	80	....
New Haven	63	....	Plainfield	73	....
Orwell	65	....	Richfield	60	....
Oswego city	80	....	Richfield Springs village	..	60
Oswego	60	....	Roseboom	66	....
Palermo	70	....	Springfield	74	....
Parish	60	....	Unadilla	64	....
Parish village	..	65	Unadilla village	..	70
Redfield	45	....	Westford	75	....
Richland	55	....	Worcester	55	....
Pulaski village	..	52	PUTNAM COUNTY		
Sandy Creek	62	....	Carmel	77	....
Lacona village	..	55	Kent	60	....
Sandy Creek village...	..	55	Patterson	70	....
Schroeppel	75	....	Phillipstown	50	....
Phoenix village	..	70	Cold Spring village...	..	80
Scriba	58	....	Nelsonville village	..	65
Volney	55	....	Putnam Valley	50	....
West Monroe	55	....	Southeast	75	....
Williamstown	55	....	Brewster village	..	77
OTSEGO COUNTY			RENSSELAER COUNTY		
Burlington	68	....	Berlin	70	....
Butternuts	73	....	Brunswick	75	....
Gilbertsville village ...	..	74	East Greenbush	70	....

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Grafton	70	....	DePeyster	72	....
Hoosick	77	....	Edwards	52	....
Hoosick Falls village..	..	70	Edwarde village	..	55
Nassau	65	....	Fine	66	....
Nassau village	..	70	Fowler	67	....
North Greenbush	85	....	Gouverneur	60	....
Petersburg	60	....	Gouverneur village	..	65
Pittstown	90	....	Hammond	55	....
Valley Falls village....	..	75	Hammond village	..	50
Poestenkill	73	....	Hermon	60	....
Rensselaer city	70	....	Hermon village	..	60
Sand Lake	65	....	Hopkinton	75	....
Schaghticoke	85	....	Lawrence	65	....
Schaghticoke village ..	..	70	Lisbon	60	....
Valley Falls village....	..	75	Louisville	55	....
Schodack	90	....	Macomb	50	....
Castleton village	..	65	Madrid	75	....
Stephentown	55	....	Massena	85	....
Troy city	94	....	Massena village	..	80
ROCKLAND COUNTY			Morristown	65	....
Clarkstown	70	....	Morristown village	..	45
Upper Nyack village....	..	80	Norfolk	70	....
Haverstraw	65	....	Norwood village	..	65
Haverstraw village	..	65	Ogdensburg city	68	....
West Haverstraw vil-			Oswegatchie	57	....
lage	..	55	Heuvelton village	..	50
Orangetown	70	....	Parishville	77	....
Grand View-on-Hudson			Piercefield	51	....
village	..	60	Pierrepont	67	....
Nyack village	..	85	Pitcairn	55	....
Piermont village	..	70	Potsdam	73	....
South Nyack village....	..	60	Potsdam village	..	70
Ramapo	82	....	Norwood village	..	65
Hillburn village	..	70	Rossie	40	....
Spring Valley village..	..	80	Russell	70	....
Suffern village	..	80	Stockholm	75	....
Stony Point	52	....	Waddington	70	....
SAINT LAWRENCE COUNTY			Waddington village	..	57
Brasher	72	....	SARATOGA COUNTY		
Canton	75	....	Ballston	70	....
Canton village	..	74	Ballston Spa village...	..	75
Rensselaer Falls village	..	75	Charlton	64	....
Clare	88	....	Clifton Park	75	....
Clifton	72	....	Corinth	45	....
Colton	60		Corinth village	..	22
Dé Kalb	60		Day	57	
Richville village	..	60	Edinburg	45	

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Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Avoca	80	...	Brookhaven	63	...
Avoca village	..	82	Bellport village	..	64
Bath	70	...	Patchogue village	..	65
Bath village	..	65	Shoreham village	..	50
Savona village	..	65	Easthampton	55	...
Bradford	77	...	Sag Harbor village....	..	75
Cameron	68	...	Huntington	70	...
Campbell	75	...	Northport village	..	85
Canisteo	65	...	Islip	70	...
Canisteo village	..	53	Saltaire village	..	85
Caton	75	...	Brightwaters village...	..	40
Cohocton	60	...	Riverhead	77	...
Cohocton village	..	65	Shelter Island	79	...
Corning city	80	...	Dering Harbor village..	..	70
Corning	55	...	Smithtown	66	...
Dansville	58	...	Southampton	63	...
Erwin	75	...	Sag Harbor village....	..	75
Painted Post village...	..	55	Southampton village...	..	55
Fremont	60	...	Southold	63	...
Greenwood	66	...	Greenport village	..	65
Hartsville	55	...	SULLIVAN COUNTY		
Hornby	58	...	Bethel	28	...
Hornell city	70	...	Callicoon	23	...
Hornellsville	65	...	Cochecton	23	...
Arkport village	..	56	Delaware	22	...
Howard	67	...	Fallsburg	18	...
Jasper	70	...	Woodridge village	..	15
Lindley	58	...	Forestburg	20	...
Prattsburg	75	...	Fremont	25	...
Prattsburg village	..	80	Highland	15	...
Pulteney	62	...	Liberty	20	...
Rathbone	80	...	Liberty village	..	35
Thurston	85	...	Lumberland	15	...
Troupsburg	57	...	Mamakating	27	...
Tuscarora	65	...	Wurtsboro village	..	25
Urbana	75	...	Neversink	18	...
Hammondsport village..	..	70	Rockland	25	...
Wayland	58	...	Thompson	24	...
Wayland village	..	53	Monticello village	..	35
Wayne	73	...	Tusten	20	...
West Union	55	...	TIOGA COUNTY		
Wheeler	73	...	Barton	82	...
Woodhull	67	...	Waverly village	..	81
Woodhull village	..	65	Berkshire	76	...
SUFFOLK COUNTY			Candor	72	...
Babylon	60	...	Candor village	..	72
Amityville village	..	55	Newark Valley	72	...
Babylon village	..	62	Newark Valley village..	..	70

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Nichols	75	....	Shandaken	57	....
Nichols village	..	71	Pine Hill village.....	..	60
Owego	82	....	Shawangunk	38	....
Owego village	..	87	Ulster	50	....
Richford	79	....	Wawarsing	27	....
Spencer	66	....	Ellenville village	..	35
Spencer village	..	66	Woodstock	50	....
Tioga	66	....			

TOMPKINS COUNTY

Caroline	80	....
Danby	70	....
Dryden	81	....
Dryden village	..	85
Freeville village	..	83
Enfield	68	....
Groton	80	....
Groton village	..	75
Ithaca city	75	....
Ithaca	69	....
Cayuga Heights village ..	..	65
Lansing	60	....
Newfield	85	....
Newfield village	..	85
Ulysses	60	....
Trumansburg village....	..	60

ULSTER COUNTY

Denning	20	....
Esopus	45	....
Gardiner	45	....
Hardenburg	25	....
Hurley	60	....
Kingston city	75	....
Kingston	60	....
Lloyd	50	....
Marbletown	55	....
Marlboro	40	....
Marlboro village	..	35
New Paltz	36	....
New Paltz village.....	..	42
Olive	35	....
Plattekill	40	....
Rochester	35	....
Rosendale	38	....
Rosendale village	..	42
Saugerties	70	....
Saugerties village	..	67

WARREN COUNTY

Bolton	58	....
Caldwell	66	....
Lake George village....	..	63
Chester	58	....
Glens Falls city.....	60	....
Hague	40	....
Horicon	30	....
Johnsburg	50	....
Luzerne	37	....
Queensbury	57	....
Stony Creek	50	....
Thurman	42	....
Warrensburg	50	....

WASHINGTON COUNTY

Argyle	78	....
Argyle village	..	80
Cambridge	78	....
Cambridge village	..	65
Dresden	40	....
Easton	85	....
Greenwich village	..	60
Fort Ann	61	....
Fort Ann village.....	..	60
Fort Edward	65	....
Fort Edward village....	..	50
Granville	72	....
Granville village	..	70
Greenwich	70	....
Greenwich village	..	60
Hampton	67	....
Hartford	80	....
Hebron	80	....
Jackson	80	....
Kingsbury	48	....
Hudson Falls village..	..	55
Putnam	60	....
Salem	65	....
Salem village	..	75

Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
White Creek	66	....	Irrington village	..	80
Cambridge village	..	65	Tarrytown village	..	95
Whitehall	69	....	Harrison	67	....
Whitehall village	..	62	Lewisboro	75	....
WAYNE COUNTY			Mamaroneck	100	....
Arcadia	77	....	Larchmont village	..	72
Newark village	..	60	Mamaroneck village	..	89
Butler	65	....	Mount Pleasant	82	....
Wolcott village	..	50	Briar Cliff Manor vil-		
Galen	75	....	lage	..	77
Clyde village	..	73	North Tarrytown vil-		
Huron	63	....	lage	..	90
Lyons	70	....	Pleasantville village ..	..	70
Lyons village	..	100	Mount Vernon city.....	67	....
Macedon	75	....	New Castle	100	....
Macedon village	..	80	Mount Kisco village...	..	80
Marion	60	....	New Rochelle city.....	97	....
Ontario	60	....	North Castle	75	....
Palmyra	82	....	North Salem	65	....
Palmyra village	..	80	Ossining	100	....
Rose	67	....	Briar Cliff Manor vil-		
Savannah	75	....	lage	..	77
Savannah village	..	80	Ossining village	..	100
Sodus	42	....	Pelham	100	....
Sodus village	..	42	North Pelham village..	..	75
Walworth	66	....	Pelham village	..	61
Williamson	55	....	Pelham Manor village..	..	100
Wolcott	57	....	Poundridge	86	....
Red Creek village.....	..	55	Rye	97	....
Wolcott village	..	50	Mamaroneck village	..	89
WESTCHESTER COUNTY			Port Chester village...	..	70
Bedford	72	....	Rye village	..	64
Mount Kisco village...	..	80	Scarsdale	100	....
Cortlandt	100	....	Scarsdale village	..	100
Croton-on-Hudson vil-			Somers	73	....
lage	..	65	White Plains city.....	60	....
Peekskill village	..	100	Yonkers city	82	....
Eastchester	100	....	Yorktown	87	....
Bronxville village	..	82	WYOMING COUNTY		
Tuckahoe village	..	78	Arcade	75	....
Greenburg	85	....	Arcade village	..	65
Ardsley village	..	85	Attica	80	....
Dobbs Ferry village....	..	75	Attica village	..	68
Elmsford village	..	83	Bennington	70	....
Hastings-on-Hudson vil-			Castile	77	
lage	..	70	Castile village	..	75
			Perry village	..	65

STATE TAX COMMISSION

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Cities and Towns	Rate	Per cent	Cities and Towns	Rate	Per cent
Covington	70	...	Wethersfield	85	...
Eagle	67	...			
Gainesville	80	....	YATES COUNTY		
Gainesville village	..	56	Barrington	70	....
Silver Springs village	..	75	Benton	65	....
Genesee Falls	72	....	Penn Yan village	..	66
Java	75	....	Italy	75	....
Middlebury	72	....	Jerusalem	63	....
Wyoming village	..	75	Middlesex	72	....
Orangeville	67	....	Milo	67	....
Perry	80	....	Penn Yan village	66	....
Perry village	..	65	Potter	81	....
Pike	77	....	Rushville village	..	78
Pike village	..	70	Starkey	67	....
Sheldon	68	....	Dundee village	..	65
Warsaw	85	....	Torrey	65	....
Warsaw village	..	67	Dresden village	..	50

TABLE "A"

	Tangible	Total intangible	Final full
Buffalo.....	\$21,865,008	\$8,400,992	\$30,266,000
New York.....	280,876,690	162,836,827	443,713,517
Amsterdam.....	664,796	173,554	838,350
Auburn.....	798,209	314,691	1,112,900
Batavia.....	224,037	419,063	643,100
Corning.....	709,609	455,741	1,165,350
Glens Falls.....	486,946	76,954	563,900
Gloversville.....	322,220	913,130	1,235,350
Hornell.....	337,029	307,571	644,600
Ithaca.....	442,376	708,874	1,151,250
Jamestown.....	917,688	1,487,312	2,405,000
Johnstown.....	213,956	395,244	609,200
Little Falls.....	308,582	242,768	551,350
Lockport.....	930,723	125,927	1,056,650
Mechanicville.....	188,603	78,297	266,900
Niagara Falls.....	2,348,777	2,939,823	5,288,600
Ogdensburg.....	260,827	319,773	580,600
Oneonta.....	275,278	165,322	440,600
Oswego.....	749,194	417,456	1,166,650
Rensselaer.....	701,582	137,018	838,600
Rochester.....	12,079,519	12,184,481	24,264,000
Tonawanda.....	746,103	139,597	885,700
Troy.....	2,179,535	2,715,165	4,894,700
Utica.....	3,008,233	3,306,367	6,314,600
White Plains.....	742,255	399,045	1,141,300
Albany.....	4,851,230	3,699,770	8,551,000
Beacon.....	172,214	124,886	297,100
Binghamton.....	1,823,649	1,323,276	3,146,925
Canandaigua.....	247,350	173,550	420,900
Cohoes.....	569,683	283,517	853,200
Cortland.....	263,587	45,613	309,200
Dunkirk.....	352,210	691,540	1,043,750
Elmira.....	1,421,842	863,008	2,284,850
Fulton.....	202,329	126,421	328,750
Geneva.....	450,130	237,670	687,800
Glen Cove.....	257,275	99,925	357,200
Hudson.....	195,107	98,093	293,200
Kingston.....	708,100	557,550	1,265,650
Lackawanna.....	446,782	220,618	667,400
Middletown.....	244,725	343,500	588,225
Mount Vernon.....	1,583,625	1,049,800	2,633,425
Newburg.....	509,819	607,581	1,117,400
New Rochelle.....	1,525,499	676,926	2,202,425
North Tonawanda.....	886,706	347,294	1,234,000
Norwich.....	188,732	119,368	308,100
Olean.....	506,081	434,919	941,000
Oneida.....	253,730	135,070	388,800
Plattsburg.....	156,012	56,988	213,000
Port Jervis.....	286,385	311,915	598,300
Poughkeepsie.....	1,726,784	766,316	2,493,100
Rome.....	1,154,481	471,419	1,625,900
Salamanca.....	192,387	125,513	317,900
Saratoga Springs.....	352,520	234,480	587,000

TABLE "A" — *Continued*

	Tangible	Total intangible	Final full
Schenectady.....	\$2,386,856	\$3,103,794	\$5,490,650
Sherrill.....	26,225	7,775	34,000
Syracuse.....	5,841,442	6,692,758	12,534,200
Watertown.....	718,273	537,927	1,256,200
Watervliet.....	417,458	192,242	609,700
Yonkers.....	2,854,305	1,128,795	3,983,100
	\$366,151,308	\$225,550,809	\$591,702,117

TABLE "B"

	Tangible	Intangible	Final full
Albany.....	\$1,291,838	\$453,937	\$1,745,775
Allegany.....	495,981	465,669	961,650
Broome.....	1,232,450	265,925	1,498,375
Cattaraugus.....	878,306	320,394	1,198,700
Cayuga.....	1,559,036	193,089	1,752,125
Chautauqua.....	1,688,565	821,410	2,509,975
Chemung.....	709,824	199,851	909,675
Chemango.....	313,981	77,419	391,400
Clinton.....	254,823	102,602	357,425
Columbia.....	657,078	177,597	834,675
Cortland.....	298,794	66,656	365,450
Delaware.....	457,841	197,884	655,725
Dutchess.....	860,017	426,758	1,286,775
Erie.....	3,477,383	1,289,892	4,767,275
Essex.....	360,426	252,274	612,700
Franklin.....	409,097	597,828	1,006,925
Fulton.....	171,562	173,538	345,100
Genesee.....	641,552	331,623	973,175
Greene.....	421,002	154,648	575,650
Hamilton.....	52,474	9,627	62,101
Herkimer.....	1,271,187	628,988	1,900,175
Jefferson.....	745,450	402,150	1,147,600
Lewis.....	168,401	142,974	311,375
Livingston.....	843,075	351,625	1,194,700
Madison.....	420,933	121,517	542,450
Monroe.....	2,555,520	778,480	3,334,000
Montgomery.....	610,801	262,999	873,800
Nassau.....	4,725,741	1,198,459	5,924,200
Niagara.....	861,704	181,646	1,043,350
Oneida.....	1,466,208	648,117	2,114,325
Onondaga.....	1,863,864	1,290,061	3,153,925

TABLE "B" — *Continued*

	Tangible	Intangible	Final full
Ontario.....	\$638,903	\$175,547	\$814,450
Orange.....	707,017	512,033	1,219,050
Orleans.....	605,156	236,294	841,450
Oswego.....	463,361	128,314	591,675
Otsego.....	488,703	150,872	639,575
Putnam.....	251,938	143,912	395,850
Rensselaer.....	544,878	279,947	824,825
Rockland.....	1,140,823	331,027	1,471,850
Saint Lawrence.....	1,114,780	500,045	1,614,825
Saratoga.....	1,294,671	433,754	1,728,425
Schenectady.....	1,128,308	454,267	1,582,575
Schoharie.....	189,145	73,155	262,300
Schuyler.....	219,118	92,582	311,700
Seneca.....	895,588	243,437	1,139,025
Steuben.....	826,286	370,064	1,196,350
Suffolk.....	3,218,488	1,050,187	4,268,675
Sullivan.....	228,478	166,222	394,700
Tioga.....	522,067	139,783	661,850
Tompkins.....	188,485	53,690	242,175
Ulster.....	1,549,567	264,808	1,814,375
Warren.....	275,751	38,674	314,425
Washington.....	986,349	317,451	1,303,800
Wayne.....	1,981,001	585,624	2,566,625
Westchester.....	7,710,143	2,489,082	10,199,225
Wyoming.....	549,349	315,126	864,475
Yates.....	240,246	39,689	279,935
	\$59,723,513	\$22,171,223	\$81,894,736

RECAPITULATION OF TABLES "A" AND "B"

	Tangible in streets	Intangible	Final full special franchise valuations
Cities.....	\$366,151,308	\$225,550,809	\$591,702,117
Towns and villages.....	59,723,513	22,171,223	81,894,736
	\$425,874,821	\$247,722,032	\$673,596,853

TABLE "C"

COMPARISON OF 1919 AND 1920 FULL VALUATIONS

	1919	1920	Increase
Cities.....	\$580,791,511	\$591,702,117	\$10,910,606
Towns and villages.....	78,378,610	81,894,736	3,516,126
	\$659,170,121	\$673,596,853	\$14,426,732

TABLE "D"

COMPARISON OF 1919 AND 1920 EQUALIZED VALUATIONS

	1919	1920	Increase
Cities.....	\$525,611,795	\$537,257,639	\$11,645,844
Towns and villages.....	51,897,297	58,165,339	6,268,042
	\$577,509,092	\$595,422,978	\$17,913,886

MEETING OF STATE BOARD OF EQUALIZATION

Tuesday, June 1, 1920, 2 o'clock P. M., in the office of the State Tax Commission.

Present: Lieutenant Governor Harry C. Walker; Secretary of State Francis M. Hugo; State Comptroller Eugene M. Travis; Treasurer James L. Wells; Attorney-General Charles D. Newton; Speaker of the Assembly Thaddeus C. Sweet; State Engineer and Surveyor Frank M. Williams; M. J. Walsh, President, State Tax Commission; John J. Merrill and James D. Smith, State Tax Commissioners.

On motion of Mr. Hugo, seconded by Mr. Walker, the Honorable M. J. Walsh was chosen chairman of the board, by unanimous vote.

On motion of Mr. Hugo, seconded by Commissioner Smith, Mr. George M. Haight was chosen secretary of the board, by unanimous vote.

At the suggestion of Chairman Walsh, Mr. Lewis K. Rockefeller, Deputy State Tax Commissioner in charge of the Bureau of Local Assessments, Equalization and Statistics, submitted the report prepared by him for the equalization board, and explained the figures arrived at.

On invitation of the board, Senator Jacob A. Cantor, President of the Department of Taxes and Assessments in New York, and Mr. John H. Ehrehart, representing The New York Central Railroad Company and others, briefly addressed the board.

On motion of Mr. Travis, seconded by Mr. Hugo, the report of Mr. Rockefeller was unanimously adopted, on roll call.

On motion of Mr. Travis, seconded by Commissioner Merrill, the board adjourned *sine die*.

(Signed)

GEORGE M. HAIGHT,

Secretary.

	Yes
Lieutenant Governor Walker	1
Speaker Sweet	1
Secretary of State Hugo.....	1
Comptroller Travis	1
Treasurer Wells	1
Attorney-General Newton	1
State Engineer and Surveyor Williams.....	1
Commissioner Walsh	1
Commissioner Merrill	1
Commissioner Smith	1
	10

I, George M. Haight, Secretary of the State Board of Equalization, do hereby certify that the foregoing is a true copy of the Table of Equalization duly approved and unanimously adopted by the State Board of Equalization at the annual meeting held pursuant to section 174 of the Tax Law, at the office of the State Tax Commission, June 1, 1920, and of the whole thereof, all members being present and voting; which table of equalization is on file in the office of the State Tax Commission at the Capitol, in Albany, New York.

Dated June 1, 1920.

GEORGE M. HAIGHT.

Secretary, State Board of Equalization.

STATE EQUALIZATION TABLE FOR THE YEAR 1920

COUNTIES	Assessed value of real property (1919)	Rate of equalization	Full value of real property at rate of equalization	Amount deducted from assessed value of real property
1 Albany.....	\$149,393,036	79	\$189,105,109	
2 Allegany.....	28,535,280	71	40,190,535	
3 Bronx.....	753,308,264	93	810,008,886	\$57,218,216
4 Broome.....	71,757,763	74	96,969,960	
5 Cattaraugus.....	43,435,434	64	67,967,966	
6 Cayuga.....	44,094,517	71	62,104,954	
7 Chautauqua.....	79,660,794	66	120,698,173	
8 Chemung.....	46,152,966	85	54,297,067	
9 Chenango.....	19,139,842	65	29,445,911	
10 Clinton.....	13,405,175	47	28,521,649	
11 Columbia.....	27,646,207	66	41,888,192	
12 Cortland.....	18,626,715	72	25,870,438	
13 Delaware.....	25,849,766	57	45,350,467	
14 Dutchess.....	72,906,500	70	104,009,286	
15 Erie.....	677,497,425	90	752,774,917	30,592,018
16 Essex.....	18,942,797	59	32,106,436	
17 Franklin.....	14,603,360	43	33,961,302	
18 Fulton.....	29,162,722	80	36,453,403	
19 Genesee.....	37,627,456	73	51,544,460	
20 Greene.....	14,457,472	61	23,700,774	
21 Hamilton.....	5,030,689	48	10,480,602	
22 Herkimer.....	41,023,248	64	64,098,825	
23 Jefferson.....	54,596,500	64	85,907,031	
24 Kings.....	1,937,811,205	94	2,061,501,282	166,237,397
25 Lewis.....	12,240,849	51	24,001,665	
26 Livingston.....	31,328,272	73	42,915,441	
27 Madison.....	22,963,597	62	37,038,059	
28 Monroe.....	351,841,009	82	429,074,401	
29 Montgomery.....	34,961,589	64	54,627,483	
30 Nassau.....	139,033,915	50	278,067,830	
31 New York.....	5,186,771,887	95	5,459,759,881	494,867,156
32 Niagara.....	161,735,133	91	177,730,915	9,000,116
33 Oneida.....	93,513,817	56	166,988,959	
34 Onondaga.....	213,224,563	78	273,364,824	
35 Ontario.....	45,811,711	74	61,907,718	
36 Orange.....	80,843,854	62	130,393,313	
37 Orleans.....	29,444,904	78	37,749,877	
38 Oswego.....	38,329,889	66	58,075,589	
39 Otsego.....	26,932,834	67	40,198,260	
40 Putnam.....	14,719,684	67	21,969,678	
41 Queens.....	636,409,159	89	715,066,471	21,908,919
42 Rensselaer.....	86,963,849	87	99,958,447	1,063,458
43 Richmond.....	111,821,192	89	125,641,789	3,849,539
44 Rockland.....	35,313,990	72	49,047,208	
45 Saint Lawrence.....	52,053,213	83	76,548,843	
46 Saratoga.....	35,441,731	64	55,377,705	
47 Schenectady.....	78,945,588	63	125,810,457	
48 Schoharie.....	12,342,249	75	16,456,332	
49 Schuyler.....	7,661,893	66	11,593,777	
50 Seneca.....	18,642,887	73	25,538,201	
51 Steuben.....	47,715,132	70	68,164,474	
52 Suffolk.....	105,625,819	58	182,113,481	
53 Sullivan.....	7,670,091	22	34,864,050	
54 Tioga.....	14,720,254	77	19,117,213	
55 Tompkins.....	28,212,165	74	38,124,547	
56 Ulster.....	35,641,836	55	64,808,338	
57 Warren.....	17,734,062	57	31,112,389	
58 Washington.....	21,723,897	66	32,914,995	
59 Wayne.....	37,610,672	66	56,985,867	
60 Westchester.....	488,215,893	75	650,954,524	
61 Wyoming.....	23,745,646	77	30,838,501	
62 Yates.....	12,726,155	68	18,714,934	
	\$12,625,190,013		\$14,691,369,491	\$784,736,819

Average rate of equalization for State 85.9361 + per cent.

STATE EQUALIZATION TABLE FOR THE YEAR 1920 — *Concluded*

COUNTIES	Amount added to assessed value of real property	Equalized value of real property	Assessed value of personal property (other than bank stock) subject to taxation (1919)	Total equalized value of real property and assessed value of personal (other than bank stock)
1 Albany.....	\$13,116,520	\$162,509,556	\$1,802,370	\$164,311,926
2 Allegany.....	6,002,898	34,538,178	762,185	35,300,363
3 Bronx.....		696,090,048	17,211,200	713,301,248
4 Broome.....	11,574,430	83,332,193	567,000	83,899,193
5 Cattaraugus.....	14,887,563	58,322,997	701,378	59,024,375
6 Cayuga.....	9,276,058	53,370,575	555,395	53,925,970
7 Chautauqua.....	24,062,509	103,723,303	818,824	104,542,127
8 Chemung.....	508,280	46,661,246	598,100	47,259,346
9 Chenango.....	6,164,826	25,304,668	519,690	25,824,358
10 Clinton.....	11,105,218	24,510,393	280,193	24,790,586
11 Columbia.....	8,350,872	35,997,079	387,776	36,334,855
12 Cortland.....	3,605,330	22,232,045	140,800	22,372,845
13 Delaware.....	13,122,657	38,972,423	456,153	39,428,576
14 Dutchess.....	16,575,024	89,381,524	2,225,375	91,606,899
15 Erie.....		646,905,407	17,816,200	664,721,607
16 Essex.....	8,048,222	27,591,019	351,280	27,942,299
17 Franklin.....	14,581,658	29,185,018	270,550	29,455,568
18 Fulton.....	2,163,911	31,326,633	738,285	32,064,918
19 Genesee.....	6,667,843	44,295,299	650,150	44,945,449
20 Greene.....	5,910,049	20,367,521	185,045	20,553,166
21 Hamilton.....	3,975,932	9,006,621	5,425	9,012,046
22 Herkimer.....	14,060,782	55,084,030	565,525	55,649,555
23 Jefferson.....	18,713,035	73,309,535	1,503,915	74,813,450
24 Kings.....		1,771,573,808	41,192,900	1,812,766,708
25 Lewis.....	8,385,246	20,626,095	351,570	20,977,665
26 Livingston.....	5,551,584	36,879,856	1,067,210	37,947,066
27 Madison.....	8,865,466	31,829,063	722,055	32,551,118
28 Monroe.....	16,888,799	368,729,308	3,296,300	372,026,108
29 Montgomery.....	11,983,139	46,944,728	402,451	47,437,179
30 Nassau.....	99,926,734	238,960,649	2,145,350	242,108,999
31 New York.....		4,691,904,731	227,063,350	4,918,968,081
32 Niagara.....		152,735,017	416,740	153,151,757
33 Oneida.....	49,989,982	143,503,799	1,062,545	144,566,344
34 Onondaga.....	21,694,506	234,919,009	2,308,442	237,227,511
35 Ontario.....	7,389,367	53,201,078	718,780	53,919,868
36 Orange.....	31,211,074	112,054,928	1,784,665	113,839,593
37 Orleans.....	2,995,868	32,440,772	146,455	32,587,227
38 Oswego.....	11,578,007	49,907,896	1,226,540	51,134,430
39 Otsego.....	7,611,983	34,544,817	905,087	35,449,904
40 Putnam.....	4,160,200	18,879,884	449,450	19,329,334
41 Queens.....		614,500,240	8,792,100	623,292,340
42 Rensselaer.....	6,835,298	85,900,391	1,580,937	87,461,328
43 Richmond.....		107,971,653	2,246,635	110,218,288
44 Rockland.....	13,729,877	42,149,258	184,300	42,333,558
45 Saint Lawrence.....	12,147,709	65,783,090	1,367,005	67,150,095
46 Saratoga.....	28,741,332	47,589,440	380,015	47,969,455
47 Schenectady.....	1,790,681	107,686,920	597,268	108,284,188
48 Schoharie.....	2,311,347	14,141,930	354,373	14,496,303
49 Schuyler.....	3,303,617	9,963,240	127,480	10,090,720
50 Seneca.....	10,862,759	21,946,534	304,175	22,250,709
51 Steuben.....	50,875,404	58,577,891	901,175	59,479,066
52 Suffolk.....	22,290,714	156,501,223	2,609,925	159,111,148
53 Sullivan.....	1,708,333	29,960,805	131,895	30,092,700
54 Tioga.....	4,550,584	16,428,587	250,195	16,678,782
55 Tompkins.....	20,047,625	32,762,749	469,018	33,231,767
56 Ulster.....	9,002,712	55,689,461	269,030	55,958,491
57 Warren.....	6,561,966	26,736,774	356,400	27,093,174
58 Washington.....	11,360,760	28,285,863	679,705	28,965,568
59 Wayne.....	71,189,041	48,971,432	413,380	49,384,812
60 Westchester.....	2,755,759	559,404,934	5,907,595	566,372,529
61 Wyoming.....	3,356,729	26,501,405	474,640	26,976,045
62 Yates.....		16,082,884	340,170	16,423,054
	\$784,736,819	\$12,025,190,013	\$364,243,720	\$12,989,433,733

STATUS OF TAXATION IN OTHER STATES

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STATUS OF TAXATION IN OTHER STATES

ALABAMA

Real estate is assessed biennially and personal property annually. The assessment is made by county assessors on the basis of sworn statements furnished by the taxpayers. The penalty for failure to make a return to the assessor is 10 per cent added to the assessment. Improvements made to real estate are entered annually upon the assessment-roll. All property is assessed at 60 per cent of its fair and reasonable cash value.

Special assessments were judicially decided unconstitutional in 1871 upon the grounds that the State constitution provided that "all taxes levied on property in this state shall be assessed in exact proportion to the value of such property." This clause appeared in Alabama's first constitution adopted in 1819 and has been continued in each constitution adopted by the State since. In 1889 the decision of 1871 was reversed by another court decision so that special assessments are now recognized as constitutional.

In 1919 the State Board of Equalization was abolished and a State Tax Commission created. This commission has supervisory powers over local taxing officials and has the power to order reassessments of property.

A blue sky law was enacted in 1919 regulating investment companies. It is administered by the State Securities Commission.

The commonwealth has no inheritance tax law, and no personal income tax law.

Public utilities are assessed by the State Tax Commission both upon their tangible and intangible property. The assessment of the tangible property is to be made in the same way that other species of property is assessed, namely what the property would sell for. The assessment of the intangible property is made on the following basis: Taking the market value of all its shares of stock and adding thereto the market value of all its indebtedness the value of the entire property both tangible and intangible is obtained. From sixty per cent of the value of the entire property the value of the tangible property both real and personal is deducted and the result is the value of the intangible property. When public utilities extend beyond the State the value of the property within the State is arrived at in proportion as its lines within the State bear to the total lines both inside and outside the State or as its total receipts within the State bear to its total receipts from both within and without the State.

The State Tax Commission apportions the value of the intangible property of public utilities among the counties, cities, towns, and school districts in proportion to the amount of business done in and receipts derived from each locality, except that in case of railroads, telephone and telegraph companies, electrical power companies, and car companies the apportionment is made in proportion to the line mileage or car mileage.

ARIZONA

Assessment of property is made annually by county assessors, property is assessed upon the sworn statement furnished the assessor by the taxpayer and personal visitation by the assessor. The penalty for furnishing a false list is assessment for that year at five times the value of the property.

A State Tax Commission, the members of which are elected by the people, was created in 1912. It succeeded the State Board of Equalization, which was abolished that year.

The State Tax Commission supervises the work of county assessors, makes the state equalization, assesses the property of public utilities, and has the power to order reassessments of property.

A blue sky law was enacted in 1912, regulating investment companies. It is administered by the Corporation Commission, consisting of three members who are elected by the people. The Corporation Commission also acts as a Public Service Commission and regulates public utilities.

There is no state income tax law.

An inheritance tax law was enacted in 1912, taxing both direct and collateral heirs at rates which are progressive. It is administered by the State Treasurer.

Producing mines, railroads, telephone, telegraph, express, sleeping car companies and private car lines are assessed by the State Tax Commission. The method used in assessing producing mines is to capitalize the average net earnings for a period of years at varying rates according to the classification of the mine, said rates ranging from 15 to 33 $\frac{1}{3}$ per cent and no depreciation or interest being allowed. With railroads, telephone and telegraph companies the average net earnings for a period of years are capitalized at 8 per cent. In case there are no net earnings the property is assessed on a physical or reconstruction basis. Express companies pay a state tax of 6 per cent of their gross earnings earned solely within the State.

ARKANSAS

Real estate is assessed once every two years in the odd numbered years. All other assessments are made annually. Every person of full age and sound mind is required to list all property owned or in his possession. For refusal of the taxpayer to make a list of his property after demand duly made by the assessor, a penalty equal to 25 per cent of the total taxes on the property for that year is levied against it.

Although the State Constitution of 1874 provided for special assessments upon real property for local improvements, yet it stated that such special assessments shall be ad valorem and uniform and the Supreme Court decided in 1877 that a special assessment for frontage was unconstitutional as such taxation was not uniform.

A State Tax Commission was created in 1909. It supervises the work of local assessors and makes the State Equalization.

An inheritance tax law was enacted in 1901 which taxed collateral heirs only. In 1907 it was extended to also include direct heirs. It is administered by the State Treasurer.

There is no state income tax law.

A blue sky law was enacted in 1913. It is administered by the state bank commissioner.

The property and franchise of steam railroads, electric railways, electric light, heating, and power companies, gas companies, water companies, express companies, and telephone and telegraph companies are assessed by the State Tax Commission and the assessments are apportioned among the various counties.

CALIFORNIA

There is an annual assessment of property, California being one of the three states of the Union which has always had this form of assessment. Separate assessments are made for land and improvements.

The commonwealth has county assessors who are elected by the people for a term of four years.

Taxpayers are to file with the assessors a list of their property, both real and personal. A refusal to file such a list subjects the taxpayer to a fine of \$100. One-half of such fine is payable to the county treasurer and one-half to the assessor.

Special assessments were judicially affirmed in 1859 that although the state constitution stated that "taxation shall be equal and uniform throughout the state," such equality and uniformity applied only to taxes for the government of the state, county, or town, and had no reference to special assessments for local improvements.

An inheritance tax law was enacted in 1893 which taxed collateral heirs only. In 1905 it was extended to also include direct heirs. The rates are

progressive. The administration of the law is under the jurisdiction of the superior court of the State.

There is no State income tax law.

The commonwealth has a blue sky law enacted in 1913 regulating investment companies. It is administered by the commission of corporations.

The rates at which public utilities are taxed on their gross earnings by the State Board of Equalization are as follows: Companies engaged in the transmission or sale of gas or electricity, 5.6 per cent; railroads, including street railways, $5\frac{1}{4}$ per cent; telephone and telegraph companies, 4.2 per cent; sleeping car, dining car, drawing room car, palace car companies, refrigerator, oil stock, fruit and other car loaning and car companies, 3.95 per cent; and companies doing express business on any railroad, steamboat, vessel or stage line .9 of 1 per cent.

COLORADO

All property is assessed annually by county assessors. Taxpayers are required to list their property. Failure to file a return or making a false return incurs a penalty of not more than \$1,000.

Special assessments for sidewalks and sewers have been held constitutional by the Supreme Court as coming under the police powers of the State.

A State Tax Commission was created in 1911. It supervises the work of county assessors and has the power to make re-assessments of property.

An inheritance tax law was enacted in 1901 taxing both direct and collateral heirs. It is administered by the Attorney-General.

There is no State income tax law.

The property and franchises of railroads, telephone, telegraph, express, and other public utility companies are assessed by the State Tax Commission and the assessments are apportioned among the various counties.

CONNECTICUT

Assessment of property is made by town assessors. Taxpayers are required to file with the assessor a verified list of all their taxable property. If the taxpayer fails to make out such list, the assessor must prepare the same, adding 10 per cent to the valuation as a penalty. It is mandatory for all towns to have a revaluation of real estate once in ten years. The last revaluation was completed in 1920.

The power to levy special assessments for street improvements was judicially affirmed by the Supreme Court of errors in 1854.

The office of State Tax Commissioner was created in 1901. He supervises the work of local assessors and is a member of the State Board of Equalization.

An inheritance tax law was enacted in 1889 which taxed collateral heirs only. In 1897 it was extended to also include direct heirs. It is administered by the State Tax Commissioner.

A business tax on all corporations, exclusive of public utilities, bank and insurance companies, was enacted in 1915. The rate is two per cent on the net earnings of such corporations.

Public utility companies are taxed upon their gross earnings by the State Board of Equalization and the receipts go to the State. They are also assessed locally upon their real estate.

DELAWARE

Real estate outside of the city of Wilmington is assessed every fourth year, but the district assessors revise the assessment each year. In the city of Wilmington there is an annual assessment of both real and personal property. Personal property throughout the State is assessed annually.

In 1857 the Legislature of Delaware granted the city of Wilmington the power to levy special assessments for benefits resulting from certain designated street improvements.

A State school tax department was created in 1921 to consist of a State school tax commissioner in charge with the Secretary of State and auditor as ex-officio members.

An inheritance tax law was enacted in 1869 which taxed collateral heirs only. In 1917 it was extended to also include direct heirs. The rates are progressive. It is administered by the State Treasurer.

An income tax law was enacted in 1917. It is administered by the State school tax commissioner.

Public utilities are taxed by many special laws. Telephone, telegraph and cable companies have a tax on wire mileage and transmitters in use, and express companies pay a tax of six per cent on gross earnings in the State. Electric heat companies pay a tax of one mill on the dollar on gross receipts in the State. Oil and pipe line companies pay a tax of $\frac{3}{5}$ of 1 per cent on gross earnings in the State.

Telegraph companies also pay annually sixty cents per mile for the largest wire in the State, thirty cents per mile for the next largest, and twenty cents per mile for each other wire in the State.

Telephone companies are taxed the same as telegraph companies, with an additional tax of twenty-five cents on each transmitter located in the State.

The following railroads are allowed to commute all their other State taxes by the payment of specific amounts: Philadelphia, Wilmington and Baltimore Railway Company, \$50,000; Baltimore and Philadelphia Railway, \$30,000; Delaware Railway, \$25,000; Philadelphia and Reading Railway, \$5,000; Delaware, Maryland and Virginia Railway, \$1,500; Maryland, Delaware and Virginia Railway, \$500.

FLORIDA

Property is assessed annually by county assessors from lists furnished by taxpayers. Failure of the taxpayer to list his property causes him to lose the right to a reduction of valuation.

A legislative enactment of 1877 conferred upon any city or town council power to make specified street improvements and to charge upon those benefitted such reasonable assessments as may be agreed upon. This act of the Legislature was judicially affirmed by the Supreme Court in 1882 thus establishing special assessments in the State.

There is no State Tax Commission.

There is no inheritance tax law or income tax law.

The commonwealth has a blue sky law enacted in 1913 regulating investment companies. It is administered by the State Comptroller.

The only State tax upon public utilities is an annual license tax of \$10 for every mile of railroad track in the State, one-half of the receipts being distributed to the various counties in proportion to the mileage.

GEORGIA

Property is assessed annually by county boards of assessors based upon sworn statements of taxpayers listing their property. Persons who fail to make lists are penalized by double taxation.

A legislative enactment of 1881 granted cities the power to levy special assessments for benefits from street improvements. This was judicially affirmed by the Supreme Court in 1884, but in 1886 the Supreme Court decided that places of religious worship or burial, institutions of purely public charity, colleges, academies and seminaries of learning, and libraries were exempt from special assessments.

The commonwealth has a State Tax Commissioner who equalizes local assessments as between counties.

An inheritance tax law was enacted in 1913 which taxed both direct and collateral heirs. It is administered by the State Tax Commissioner.

There is no State income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the Secretary of State.

A law enacted in 1874 required certain corporations to be assessed by the State Comptroller-General. This includes public utilities and the assessment is apportioned to the different counties according to mileage. In his 1920 annual report the State Tax Commissioner recommended that public utility corporations should be taxed upon their gross earnings and not according to the ad valorem system as at present.

IDAHO

An annual assessment of property is made by county assessors. Each taxpayer is required to furnish under oath a list of his property. Refusal to make a statement deprives the taxpayer of all rights before the county board of equalization.

A bureau of budget and taxation in the office of the Governor was created in 1921. Its work is to assist the State Board of Equalization.

An inheritance tax law was enacted in 1907, taxing both direct and collateral heirs. Supervision of the inheritance tax law is by the probate court.

There is no State income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the State department of commerce and industry.

Railroads, telegraph, telephone and electric current transmission lines are assessed upon their property and franchises by the State Board of Equalization. The assessments are apportioned among the various counties.

ILLINOIS

Assessment of real estate is made every four years, but corrections are made annually for changes prior to April 1st. Personal property is assessed annually. Taxpayers are required to list their property, but the value of real estate is determined by the assessor on actual view. Property is assessed at fifty per cent of its full value.

The city of Chicago from its first incorporation in 1837 began the practice of charging the expenses of local improvements upon the property owners benefitted. The city charter of 1863 changed the rule of estimation from benefits to frontage. The courts decided that this plan of assessment was unconstitutional and accordingly the State constitution adopted in 1870 permitted special assessments in the following words: "The general assembly may vest the corporate authorities of cities, towns and villages with power to make local improvements by special assessment or by special taxation of contiguous property or otherwise."

Part of the State operates under the township system of taxation, having assessors elected by the townships who assess property in those towns. In other parts of the State, in counties having a population of less than 125,000, the county treasurer is ex-officio the county assessor and either he or his deputies make the assessment. In counties having a population of 125,000 or more there is a board of assessors of five members elected by the people who assess property. The county assessor system prevails in the southern part of the State where the early settlers came largely from the south, while the township system prevails in the northern part of the State where the early settlers came largely from New England.

A State Tax Commission was created in 1919 and constitutes a division of the State department of finance. The State Tax Commission directs and supervises the assessment of all real and personal property within the State and has the power to order reassessments of property.

An inheritance tax law was enacted in 1895, taxing both direct and collateral heirs, and the rates are progressive. It is administered by the State Treasurer.

There is no State income tax law.

A blue sky law was enacted in 1919 regulating investment companies. It is administered by the Secretary of State.

The Illinois Central Railroad, according to the requirements of its charter, pays to the State 7 per cent of its gross earnings. All other railroads are assessed on their railroad track and rolling stock by the State Tax Commission and upon their other real estate and personality by local assessors. Other corporations are assessed by local assessors on the value of their tangible property; and by the State Tax Commission on the excess in the value of their capital stock, including the franchise over the value of their tangible property.

INDIANA

Real estate is assessed but once every four years, but other property is assessed annually. The State Board of Tax Commissioners has the power to order reassessment of real estate oftener than four years, if it appears necessary. Taxpayers are required to list their property, both real and personal, with the assessors. For failure to give a true list of property the taxpayer is liable to a fine of not less than \$10 nor more than \$500.

As early as 1846 the Legislature in granting charters to various towns provided for special assessments for street improvements. The constitutionality of special assessments was judicially affirmed by the Supreme Court in 1860.

The State Board of Tax Commissioners was created in 1891 as a succession to the State Board of Equalization. The latter body had been in existence since 1852.

An inheritance tax law was enacted in 1913, taxing both direct and collateral heirs, and the rates are progressive. It is administered by the State Board of Tax Commissioners.

There is no State income tax law.

Public utilities are assessed by the State Board of Tax Commissioners upon the excess value of their capital stock over the assessed value of their property. The assessments are apportioned to the various counties.

IOWA

All property subject to taxation is required to be listed by the owner at its actual value. It is then assessed for taxation at 25 per cent of such actual value. Real estate is listed once every two years, in the odd year. In the even numbered years, the assessment roll is corrected by adding the value of the improvements made during the preceding year. Personal property is assessed annually.

Special assessments date back to 1855 when the Legislature granted charters of incorporation to several towns. The constitutionality of the law was judicially affirmed by the Supreme Court in 1861.

There is no State Tax Commission. A State Board of Equalization, known as the executive council, was established in 1851. It consists of the Governor, Secretary of State, auditor and treasurer.

An inheritance tax law was enacted in 1896 which taxes collateral heirs only. It is administered by the State Treasurer.

There is no State income tax law.

A blue sky law was enacted in 1915 regulating investment companies. It is administered by the Secretary of State.

Railroads, express companies, electric transmission companies, and telephone and telegraph companies are assessed by the executive council and the assessments are apportioned among the various counties.

KANSAS

With the exception of cities of the first and second class which may have annual assessments, real estate is assessed once in four years. In other years the assessment is changed to meet the changes in improvements. Personal property is assessed annually.

Taxpayers are required to list their property with the assessors. A fine of not less than fifty dollars nor more than five thousand dollars is the penalty for failing to submit a sworn statement or submitting a false statement.

The charter of the city of Leavenworth granted by the Legislature in 1859 authorized the levying of special assessments for local improvements and its constitutionality was judicially affirmed by the Supreme Court in 1865.

A State Tax Commission was created in 1907, succeeding to the duties of the State Board of Equalization. It has a general supervision over the assessment of property and has the power to order reassessments of property.

The present inheritance tax law was enacted in 1915, taxing collateral heirs only. In 1919 it was extended to also include direct heirs. It is administered by the State Tax Commission.

There is no State income tax law.

A blue sky law was enacted in 1911 regulating investment companies. It is administered by the State Bank Commissioner.

Public utilities, when their property extends into more than one county, are assessed by the State Tax Commission and the assessments are apportioned among the various counties. If the property of public utilities is all in one county it is assessed by the county assessors.

KENTUCKY

An annual assessment of property is made based upon a sworn statement of property by each taxpayer. Refusal to list property is subject to a fine of not over one hundred dollars. Rendering a false statement is subject to a fine of not over five hundred dollars.

The Court of Appeals decided in 1837 that the charter of the city of Louisville, giving the corporate authorities power to open or extend streets and assess the advantages to property owners fronting thereon, to be unconstitutional. Three years later the Court of Appeals reversed itself and held special assessments to be constitutional.

A State Tax Commission was created in 1917, succeeding to the duties of the State Board of Equalization. It supervises the work of county tax commissioners, makes the state equalization, and has the power to make a reassessment of property.

An inheritance tax law was enacted in 1906 which taxed collateral heirs only. In 1916 it was extended to also include direct heirs. County courts supervise the administration of the inheritance tax law.

There is no State income tax law.

A blue sky law was enacted in 1920 regulating investment companies. It is administered by the State banking commissioner.

Public utilities are assessed by the State Tax Commission upon their franchises by taking the market value of the capital stock and bonds with allowances for tangible property otherwise assessed. The assessments are apportioned among the various counties.

LOUISIANA

The State has an annual assessment of property and taxpayers are required to swear to the list of their property.

Each parish has one assessor elected by the people for a term of four years, except the parish of Orleans which has an assessor for each municipal district.

The sheriff of each parish collects all taxes except in the parish of Orleans where taxes are collected by a tax collector who is elected by the people.

Special assessments in Louisiana date from 1832 when the Legislature provided that the costs and expenses of opening new streets in the city of New Orleans, which had formerly been paid for out of the public funds in the city treasury, should thereafter be paid for by what are called assessments for benefits on the owners of lots adjacent to the newly opened streets.

A State Board of Equalization was established in 1906. It was abolished in 1917 when its duties were transferred to the Board of State Affairs.

A Board of State Affairs was created in 1917. It supervises the work of parish assessors and makes the State Equalization. It has all the essentials of a State Tax Commission.

An inheritance tax law was enacted in 1898 taxing both direct and collateral heirs. It is administered by the state treasurer and the receipts go solely for the support of the public schools.

There is no State income tax law.

Public utilities are assessed by the Board of State Affairs.

MAINE

Real estate is assessed biennially by town assessors. Land and improvements are assessed separately. Taxpayers are notified by general notice to bring in a list of their property.

A law enacted in 1872 authorized the assessment of damages arising from the laying out, widening or altering any new street in any city upon the owners of adjacent lots "in proportion as such lots are benefited or made more valuable by such laying out, widening, alteration or discontinuance."

There is a Board of State Assessors created in 1891, which supervises the work of local assessors, makes the State Equalization, and has the power to make reassessment of property.

An inheritance tax law was enacted in 1893 which taxed collateral heirs only. In 1909 it was extended to also include direct heirs. The rates are progressive. Probate courts supervise the administration of the inheritance tax law.

There is no State income tax law. A proposition to amend the State constitution to provide for income taxation was defeated in 1920.

The commonwealth has a blue sky law enacted in 1915 regulating investment companies. It is administered by the bank commissioner.

Public utilities are assessed by the Board of State Assessors upon their gross receipts within the State.

MARYLAND

There is no annual assessment of property, but the State Tax Commission is obliged by law to enforce and execute a continuing method of assessment and to require that all property be reviewed for assessment once in every five years.

The first judicial recognition of special assessments was by the Court of Appeals in 1847. It held that the legislative act of 1838 giving the city of Baltimore authority to impose upon the benefited property owners the expenses of opening new streets did not offend against the constitutional provision prohibiting the taking of private property for public purposes without just compensation.

A State Tax Commission was created in 1914. It supervises the work of local assessors.

An inheritance tax law was enacted in 1845, this being the third State in the Union to impose an inheritance tax. The tax is upon collateral heirs only and the law is administered by the State Treasurer.

There is no State income tax law.

A blue sky law was enacted in 1920 regulating investment companies. It is administered by the Attorney-General.

Public utilities pay a tax upon their gross earnings to the State. They are also taxed locally upon their property valuation.

MASSACHUSETTS

Property is assessed annually by township assessors. The assessors publish a notice requiring the inhabitants of each city or town to furnish verified lists of all their property. When no list is filed the assessor estimates the value of the taxpayer's estate. If this appears excessive the taxpayer has the remedy of filing a list and submitting to a penalty of 50 per cent in addition to what the list shows in valuation.

A court decision in 1807 held that in laying out a highway payment must be made to the owners of the land over which it passes for all damages they suffer in their property by the location. It was not until 1866 that special assessments were firmly planted in Massachusetts when the constitutionality of a law passed for that purpose the previous year was definitely affirmed.

The office of State Tax Commissioner was created in 1864 to supervise the work of local assessors.

An inheritance tax law was enacted in 1891 which taxed collateral heirs only. In 1907 it was extended to also include direct heirs. The rates are progressive. The law is administered by the State Tax Commissioner.

A State income tax law was enacted in 1916, which is administered by the State Tax Commissioner. Incomes received from the trades, pro-

fessions or employments are taxed at the rate of $1\frac{1}{2}$ per cent; incomes received from dealing in intangible property are taxed at the rate of 3 per cent; and incomes from intangibles are taxed at the rate of 6 per cent.

Public utilities are assessed by the State Tax Commissioner on their corporate excess. The corporate excess tax law was enacted in 1864 and means such proportion of the value of the capital stock as the assets, both real and personal, employed in any business within the commonwealth bear to the total of such assets of the corporation less certain deductions.

MICHIGAN

Assessment of property is made annually by township supervisors. Taxpayers must furnish supervisors with sworn statement of value of property. Wilful neglect or refusal to furnish a sworn statement subjects the taxpayer to a fine ranging from \$100 to \$1,000.

Special assessments for benefits resulting from street improvements were introduced into Michigan with the Detroit city charter of 1827, and their constitutionality was upheld by the Supreme Court in 1853.

The State Board of Tax Commissioners was created in 1899. It has supervisory powers over local assessing officers and has the power to make reassessments of property.

The State equalization is made by the State Board of Equalization which consists of the auditor-general, the commissioner of animal industry and the members of the State Board of Tax Commissioners.

An inheritance tax law was enacted in 1899 which taxes both direct and collateral heirs, although the tax on direct heirs applies to personal property only. The inheritance tax law is administered by the auditor-general.

There is no State income tax law.

A blue sky law was enacted in 1915 regulating investment companies. It is administered by the State securities commission.

Steam railroads, express companies and telephone and telegraph companies are assessed upon an ad valorem basis by the State Board of Assessors. After the assessment is completed a State tax is levied at the average rate of taxation paid by the general properties in the State and the receipts go to the primary school fund. Street railways, gas, electric light and water companies are assessed locally.

MINNESOTA

Real estate is assessed biennially in the even numbered years by township assessors. In odd numbered years the assessors correct the assessment for new structures or losses. Personal property is assessed annually. In assessing real estate the value of the land is determined separately from the value of all structures and improvements thereon.

Taxpayers are required to list their personal property. In the case of money and credits only failure to list causes the assessor to add 50 per cent to the estimated value. There is no penalty for failure to list other personal property.

There is a classification of property according to ownership. Iron ore whether mined or unmined is assessed at 50 per cent of full value; household goods and furniture at 25 per cent of full value; live stock, agricultural products, stocks of merchandise, manufacturers' manufactured articles and unplotted real estate at $33\frac{1}{3}$ per cent; and all remaining property at 40 per cent.

An act passed by the Legislature in 1861 authorizing the cost of a local improvement to be apportioned by commissioners upon the real estate by them benefited was declared unconstitutional in 1863. The constitution was then amended in 1869 permitting special assessments. When the gross earnings tax was applied to railroads in 1873 to be in lieu of all other taxation the courts decided in 1875 that it exempted railroads from special assessments. In 1920 the constitution was amended to permit the application of special assessments to railroads.

A State Tax Commission was created in 1907. It supervises the work of local assessors, makes the state equalization, and has the power to make reassessments of property.

An inheritance tax law was enacted in 1905, taxing both direct and collateral heirs. It is administered by the State auditor.

There is no State income tax law. A proposition to amend the State constitution to provide for income taxation was defeated by the electors in 1920.

A blue sky law was enacted in 1917 regulating investment companies. It is administered by the State Securities Commission.

Steam railroads, express companies and telephone companies are taxed upon their gross earnings and the taxes are apportioned by the State Tax Commission among the several cities, villages and towns contributing to the gross earnings of these companies. These gross earnings taxes are in lieu of all other taxes.

Street railways, electric light and power companies, gas companies and telegraph companies are assessed locally under the ad valorem method.

MISSISSIPPI

Real estate is assessed biennially; personal property annually. Taxpayers are required to furnish sworn lists of their property. Assessment is made by county assessors.

A legislative enactment of 1846 established special assessments in the State and this was judicially affirmed by the High Court of Errors and Appeals in 1853.

A State Tax Commission was created in 1916 to supervise the work of county assessors. The Legislature in 1921 provided for the abolition of the State Tax Commission and the substitution in its place of a State budget commissioner, but this legislation is subject to a referendum of the electors in November, 1922.

State and county taxes are collected by the county sheriff.

An inheritance tax law was enacted in 1918 taxing both direct and collateral heirs and the rates are progressive. It is administered by the State Tax Commission.

A blue sky law was enacted in 1916 regulating investment companies. It is administered by the Secretary of State.

There is a State income tax law by which incomes in excess of \$2,500 pay a tax of five mills on the dollar. As there is a provision for offset of ad valorem taxes but little revenue is obtained.

Railroads, telephone and telegraph companies, sleeping-car companies, and express companies are assessed by the State Tax Commission at their value taking into consideration the value of the franchises and the capital stock engaged in the business in the State. The assessment is apportioned to the different counties on a mileage basis.

MISSOURI

Assessment of property is made annually. Taxpayers are required to make statements under oath of all their property with value thereof. Penalty is a fine ranging from \$10 to \$1,000.

Special assessments were authorized in Missouri as early as 1853. They were held to be constitutional by the Supreme Court in 1857.

A State Tax Commission was created in 1917. It supervises the work of local assessors, and also has the power to make reassessments of property.

An inheritance tax law was enacted in 1899 which taxed collateral heirs only. In 1917 it was extended to also include direct heirs. Supervision of the inheritance tax law is by the Probate Court.

A State income tax law was enacted in 1917. It is administered by the State auditor.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the State bank commissioner.

Steam railroads, electric railroads, express companies and telephone and telegraph companies are assessed by the State Tax Commission and the assessments are apportioned to the several counties, municipal townships, cities or incorporated towns in which the property is located. Gas, electric light and water companies are assessed locally.

MONTANA

Annual assessment of property is made by county assessors. Taxpayers are to report property to assessors. Refusal to furnish a list or falsifying the same is subject to a penalty of \$500. Collection of State and county taxes is made by the county treasurer.

A law providing for the classification of property was enacted in 1919. It is divided into the following classes: Class one, annual net proceeds of mines and mining claims, to be assessed at 100 per cent of its full value; class two, household goods and furniture to be assessed at 20 per cent; class three, live stock and agricultural products to be assessed at 33½ per cent; class four, all land, town and city lots, with improvements and manufacturing and mining machinery to be assessed at 30 per cent; class five, moneys and credits, including State, county and municipal bonds, but not including the moneyed capital embraced in the banking business to be assessed at 7 per cent; class six, shares of stock of banks to be assessed at 40 per cent; class seven, all property not included in the six preceding classes to be assessed at 40 per cent.

A proposition to create a State Tax Commission was defeated by the electors in 1920. The commonwealth has a State Board of Equalization established in 1891.

An inheritance tax law was enacted in 1897, taxing both direct and collateral heirs. It is administered by the State treasurer.

There is no State income tax law.

There is a blue sky law enacted in 1913 regulating investment companies. It is administered by the investment commissioner.

A business tax law was enacted in 1917. The rate is one per cent on net incomes of corporations from all sources within the State.

The State Board of Equalization annually assesses the franchise, roadway, roadbed, rail and rolling stock and all other property of all railroads, and the pole lines and rights of way and all other property of all telegraph and telephone lines, electric power and transmission lines, ditches, canals and flumes, and other similar properties, constituting a single and continuous property operated in more than one county in the State, and apportioning such assessments to the counties in which such properties are located on a mileage basis. When entirely in one county such property is assessed by county assessors.

NEBRASKA

Real estate is assessed quadriennially, the last assessment being made in 1920. Improvements over \$100 in value are added to the assessment roll each year, while losses to property from fire, flood or otherwise are deducted. Land and improvements are assessed separately. Personal property is assessed annually.

The State constitution was amended in 1920 to provide for classification of personal property. The amendment reads: "Taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises and taxes uniform as to class may be levied by valuation upon all other property."

Taxpayers are required to list their personal property. The making of a false statement or the refusal to list property is punishable by a fine of from \$50 to \$2,000.

Special assessments were first authorized by the Legislature in 1873. The State constitution adopted in 1875 legalized special assessments in the following words: "The Legislature may vest the corporate authorities of cities, towns and villages with power to make local improvements by special assessments or by special taxation of property benefited."

The county treasurer is the collector of State, county and municipal taxes.

The State constitution was amended in 1920 to provide for a State tax commissioner who is to be appointed by the Governor.

An inheritance tax law was enacted in 1901, taxing both direct and collateral heirs, and the rates are progressive. Supervision of the inheritance tax law is by county judges.

There is no State income tax law.

A blue sky law, regulating investment companies, was enacted in 1919. It is administered by the Department of Trade and Commerce.

The main track, right of way and rolling stock of railroads are assessed by the State Board of Equalization.

NEVADA

Property is assessed annually by county assessors. Taxpayers are required to make statements under oath of their property. Penalties for neglect or refusal to make statements are punishable by a fine of from \$10 to \$500.

A legislative enactment of 1881 provided that the cost of street improvements in the incorporated villages and towns should be by special assessments upon the property benefited.

A State Tax Commission was created in 1913. It supervises the work of county assessors and also acts as a State Board of Equalization in connection with county assessors.

An inheritance tax law was enacted in 1913, taxing both direct and collateral heirs. Supervision of the inheritance tax law is by the district court of the various counties.

There is no State income tax law.

Steam railroads, electric railways, electric light and power companies, water companies and telephone and telegraph companies are assessed by the State Tax Commission upon both property and franchises and the assessments are apportioned to the various counties.

NEW HAMPSHIRE

Property is assessed annually by township assessors. Taxpayers are required to submit a sworn inventory of property. The penalty for omitting the inventory or for a false inventory is doomsage of four times as much as the property would be appraised at, if duly returned.

Special assessments were established in the State by a legislative enactment in 1870 granting municipalities the right to assess individuals for benefits from the construction of sewers. In 1875 it was extended to also include sidewalks and street improvements.

A State Tax Commission was created in 1911 which supervises the work of the local assessors, makes the state equalization, and supervises the municipal accounting of counties, cities, towns, villages, and school districts.

An inheritance tax law was enacted in 1905 which taxed collateral heirs only. In 1919 it was extended to also include direct heirs. The rates are progressive. It is administered by the State Treasurer.

There is no State income tax law.

A blue sky law was enacted in 1917 regulating investment companies. It is administered by the State insurance commissioner.

Railroads, railways, express, telephone and telegraph companies are assessed by the State Tax Commission who ascertain and consider as evidence in making the assessment the market value of the stocks and bonds or in case this cannot be ascertained the net receipts which shall be the difference between the gross earnings and the operating expenses. The assessments are not apportioned among the tax districts, but the whole tax is collected by the State and in case of railroads part of the tax is distributed to the towns and the remainder retained by the State.

NEW JERSEY

Property is assessed annually. Land and improvements are assessed separately. A legislative enactment of 1920 exempts improvements to real

estate from taxation for five years to dwelling houses if erected between October 1, 1920 and October 1, 1922 with a limitation in certain cases.

Special assessments were established in New Jersey by legislative enactment in 1836 and judicially affirmed by the Supreme Court in 1852.

The State Board of Taxes and Assessments was created in 1915 by the consolidation of the State Board of Assessors and the State Board of Equalization. It supervises the work of local assessors and in 1921 was given the power to order reassessments of property.

An inheritance tax law was enacted in 1892, which taxed collateral heirs only. In 1914 it was extended to also include direct heirs. The rates are progressive. It is administered by the comptroller of the treasury.

There is no State income tax law.

A blue sky law was enacted in 1920 regulating investment companies. It is administered by the Attorney-General.

Street railways, water companies, gas and electric companies, telephone and telegraph companies, and pipe line companies are assessed on their gross earnings by the State Board of Taxes and Assessments and the taxes are apportioned to the various tax districts in proportion to the property located therein. In the case of steam railroads the main stem, franchise and rolling stock are assessed by the State Board of Taxes and Assessments and the property thus assessed is apportioned to the various tax districts.

NEW MEXICO

Property is assessed annually by county assessors. Taxpayers are required to furnish sworn lists of property. For a false list or failure to render a list the penalty is an increase of 25 per cent in the assessed value.

A State Tax Commission was created in 1915. It supervises the work of county assessors and has the power to order reassessments of property.

An inheritance tax law was enacted in 1919, which taxes both direct and collateral heirs. It is administered by the State Tax Commission.

A state income tax law was enacted in 1919. It is administered by the State Treasurer. According to the 1920 report of the Special Revenue Commission the law has become a dead letter and no money has been collected under the act.

Railroads, telegraph, telephone, express, sleeping car and transportation companies are assessed by the State Tax Commission upon their actual value and the assessments made are apportioned among the different counties on a mileage basis. The net output of mines is also assessed by the State Tax Commission.

NORTH CAROLINA

Real estate is assessed quadrennially although alterations are made to the assessment roll during the intervening years when improvements have been made or deterioration has taken place to the extent of \$100. Personal property is assessed annually. Last assessment of real estate was made in 1920.

Taxpayers are required to furnish sworn statements of their property to the assessors. Penalty for not listing property is \$10 for every \$100 withheld from the assessors.

State and county taxes are collected by the county sheriff.

A legislative enactment of 1881 established special assessments and this was judicially affirmed by the Supreme Court in 1882.

A State Department of Revenue was created in 1921 and the functions heretofore exercised by the State Corporation Commission as a State Tax Commission have been transferred to this new department.

An inheritance tax law was enacted in 1847 which taxed collateral heirs only. In 1897 it was extended to also include direct heirs. It is administered by the State Department of Revenue.

A state income tax law was enacted in 1849 which taxed only gross incomes in excess of \$1,250 from salaries, fees, trades, professions and from property not already taxed. The State constitution was amended in 1920 providing authority to tax net income from all sources with a maximum rate limita-

tion of six per cent. Previously the State constitution forbid the taxing of income when the property from which the income was derived was already taxed. The state income tax law is administered by the State Department of Revenue.

Steam railroads are assessed by the State Department of Revenue by taking the tangible property and the value of their franchises as determined by their gross earning compared with their operating expenses and apportioning this assessment to the different counties on a mileage basis.

Street railways, gas companies, and power companies, water works companies, telephone and telegraph companies, express companies, sleeping car companies, and bridge companies are assessed by the State Department of Revenue by taking the true cash value as ascertained from the market value of capital stock added to the aggregate amount of mortgages and deducting therefrom the assessed value of real estate, structures, machinery and appliances subject to local taxation and apportioning this assessment to the different counties on a mileage basis.

NORTH DAKOTA

Property is assessed annually by township assessors. Taxes for State, county, town, city and school purposes are collected by county treasurers.

There is a classification of property and class one consisting of railroads and other utilities, bank stock, land exclusive of structures and improvements, flour mills elevators, warehouses and storehouses, buildings and improvements upon town and city lots used for building purposes is assessed at one hundred per cent of actual value; while class two consisting of live stock, agricultural implements, engines, threshing machines, structures and improvements used for homes upon town and city lots and all other property not specifically mentioned in either class is assessed at 50 per cent of the actual value.

There is an exemption act accompanying the assessment of property which exempts from taxation all buildings and improvements upon farm lands; while structures and improvements upon city lots occupied by the owners as homes receive an exemption of \$1,000; and farming tools and equipment of farms receive an exemption of \$1,000.

A State Board of Equalization was created in 1890. The secretary of this board is the State Tax Commissioner.

An inheritance tax law was enacted in 1903 which taxed collateral heirs only. In 1913 it was extended to also include direct heirs. It is administered by the State Tax Commissioner.

A state income tax law was enacted in 1919. It differentiates between earned and unearned personal income and thus marks a departure from the income tax laws of other states in the Union. The law is administered by the State Tax Commissioner.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the State Banking Board.

Railroads, electric railways, telephone and telegraph companies, express companies and freight line companies are assessed by the State Board of Equalization at the actual value of both franchise and property of such companies and the assessments are apportioned to the various counties on a mileage basis.

OHIO

Real estate may be assessed annually. The county is the unit for assessing real estate and the county auditor is the assessor of all real estate in the county.

Personal property must be listed annually by the owners. The law provides a penalty of 50 per cent in addition to the true amount of property as ascertained by the assessor in case a person refuses to list his property or makes a false list.

Special assessments date back to 1836 when the city charter of Cleveland went into effect which provided for a discriminating assessment according to the benefits accruing from local improvements. When assailed in the

courts this authority was sustained as eminently valid. A series of legislative acts commencing in 1846 extended the application of special assessments to the construction of turnpikes and drains.

A State Tax Commission was created in 1910. It supervises the work of local assessing officers, makes the state equalization, and has the power to order reassessments of property.

The present inheritance tax law was enacted in 1904, but that part applying to direct heirs was repealed in 1906. In 1919 the law was amended to also include direct heirs. It is administered by the State Tax Commission.

There is no state income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by State Securities Department.

Public utility companies are assessed by the State Tax Commission and the assessments apportioned to the various counties. Public utility companies also pay a franchise tax upon their gross earnings to the State.

OKLAHOMA

Property is assessed annually by county assessors. Every person owning taxable property is required to list his property and the assessor is required to administer an oath to the correctness of the list.

There is no State Tax Commission, but a State Board of Equalization was established in 1907.

The present inheritance tax law was enacted in 1915, which taxes both direct and collateral heirs and the rates are progressive. It is administered by the State Auditor.

A state income tax law was enacted in 1910. It is administered by the State Auditor.

A blue sky law was enacted in 1919 regulating investment companies. It is administered by the State Issues Commission.

Public utility companies are assessed by the State Board of Equalization and the assessments apportioned to the various counties. Public utility companies and mining companies also pay a tax on their gross revenue to the State.

OREGON

Property is assessed annually by county assessors. Taxpayers are required under penalty of \$50 to furnish the county assessor with a sworn list of his property. Tax maps are provided and in use by all assessors.

Special assessments in Oregon date from 1851 when the legislature in granting a charter to the city of Portland gave the municipal authorities power to apportion the expenses incurred for improving a street upon the owners of adjacent lots and in 1865 the Supreme Court judicially affirmed the act of the legislature as constitutional.

A State Tax Commission was created in 1909. It supervises the work of county assessors and makes the state equalization.

County sheriffs are the collectors of State, county and municipal taxes.

An inheritance tax law was enacted in 1903 which taxes both direct and collateral heirs and the rates are progressive. Supervision of the inheritance tax law is by judges of the county court.

There is no state income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the Corporation Department.

Public utility companies are assessed by the State Tax Commission at their true cash value and in arriving at such assessments take into consideration the physical value of the property, the earning power of the corporation, and the franchises owned or used. The assessments are apportioned to the various counties upon a mileage basis.

PENNSYLVANIA

Triennial assessment of real estate and annual assessment of personal property exists in Pennsylvania. Sworn lists of personal property are

required to be made by the taxpayers. False returns are punishable by a fine of \$500 and imprisonment not exceeding seven years, while 50 per cent is added for refusal to make return.

As early as 1700 the inhabitants of Philadelphia were to pay for paving streets, clearing docks and repairing landing places and bridges in proportion to the number of feet of his lots or landings adjoining on each side of the said streets or docks. But special assessments lapsed in Philadelphia for in 1769 the expense of paving streets and regulating water courses and common sewers was to be borne by a general property tax. It was not until 1854 that special assessments were revived in Philadelphia. Special assessments prevailed in other cities of Pennsylvania and a Supreme Court decision in 1834 affirmed their constitutionality in the city of Pittsburg.

There is no State Tax Commission but a State Board of Equalization was established in 1878.

An inheritance tax law was enacted in 1826 which taxed collateral heirs only. In 1897 it was extended to also include direct heirs, but this was declared unconstitutional in 1899. It was not until 1917 that legislation was enacted whereby direct heirs became liable to an inheritance tax. The law is administered by the Auditor General.

There is no state income tax law.

Corporations pay a tax on their capital stock to the State which is a tax on the company's property and assets, together with the franchises, privileges, good will and earning capacity. In addition public utility companies pay to the State a tax upon their gross receipts from business in the State.

RHODE ISLAND

Property is assessed annually by town assessors. Taxpayers are required to deliver to the assessor a sworn list of property. Whoever neglects to furnish a sworn statement has no remedy if overassessed.

A legislative act of 1854 authorized the city of Providence to lay out, enlarge or straighten streets, no longer according to the old method, but to assess not to exceed one-half of the expenses incurred upon persons benefited by the improvements. This was the beginning of special assessments in Rhode Island.

A State Board of Tax Commissioners was created in 1912.

An inheritance tax law was enacted in 1916 taxing both direct and collateral heirs and the rates are progressive. It is administered by the State Board of Tax Commissioners.

There is no state income tax law.

Public utility companies are assessed by the State Board of Tax Commissioners on their gross earnings. This is in lieu of any other tax on their intangible personality.

SOUTH CAROLINA

Real estate is assessed quadrennially, the last assessment being made in 1918. There is an annual assessment of personal property. Taxpayers are required to furnish sworn lists of property and its value. Failure to furnish such a list or furnishing a false list is punishable by an increase of fifty per cent in assessed value.

An act of the legislature in 1850 authorizing the assessment of the expense of opening a street upon the lot owners was afterwards declared unconstitutional by the courts. Chancellor Dunkin maintained that the charge could not be included under the right of eminent domain, since no land was taken; that lacking equality and certainty, it could not be a tax; and that the whole proceeding was at variance with the general principles of taxation and without sanction in the usage of the country. It was not until the State constitution adopted in 1895 were cities given the power to levy an assessment upon abutting property for the purpose of paying for permanent improvements. The principle of special assessments was extended to counties by an amendment of the State constitution in 1920.

The State Tax Commission supervises the work of local assessors, makes the state equalization, assesses public utilities, and has the power to order the reassessment of property.

A blue sky law was enacted in 1915 regulating investment companies. It is administered by the insurance commissioner.

There is no state income tax law, and South Carolina is one of the three states of the Union which has no inheritance tax law.

Public utilities are assessed by the State Tax Commission upon their gross earnings for business done within the State.

SOUTH DAKOTA

All property is assessed annually. Every person under oath must list his personal property. The penalty for refusal to make the required statements is an addition of 50 per cent to the value returned by the assessor.

In 1887 the territory of Dakota enacted a general law authorizing the city council of any city to make assessments for local improvements upon property adjoining or benefited thereby.

A State Tax Commission was created in 1913. It supervises the work of the local assessors, makes the state equalization, and has the power to order the re-assessment of any or all property. However, the re-assessment is to be made by the assessors who made the original assessment and the 1919 annual report of the State Tax Commission states that it is a farce to direct the same assessors to make the re-assessment.

An inheritance tax law was enacted in 1905 taxing both direct and collateral heirs. It is administered by the State Tax Commission.

There is no state income tax law.

A blue sky law was enacted in 1915 regulating investment companies. It is administered by the State Securities Commission.

Railroads, express companies and telephone and telegraph companies are assessed by the State Tax Commission upon both property and franchises and the assessments are apportioned to the various counties.

TENNESSEE

Real estate is assessed biennially and personal property annually by county assessors. The assessors are required to visit all realty and see personally each taxpayer. The 1919 biennial report of the State Board of Equalization states that this is a physical impossibility and consequently this provision of the law is never carried out by any tax assessor and indeed cannot be.

Changes to the extent of \$200 in the value of real estate are to be noted annually by assessors as well as improvements thereon. The taxpayer must make oath to the amount of his property. The penalty for refusal to make the schedule or list or to take the oath is a fine of \$10 to \$50.

The Supreme Court of the State judicially affirmed special assessments in 1845 as being an exercise of the police power to remove nuisances but not to be in the nature of taxation. A later decision of the Supreme Court in 1872 declared special assessments to be unconstitutional in that section 28 of the State constitution stated that taxes shall be equal and uniform. It was not until 1905 that the Supreme Court reversed itself and made special assessments constitutional in the State.

State, county and municipal taxes are collected by the county trustee.

A State Tax Department was created in 1921 with a State Tax Commissioner elected by the legislature.

An inheritance tax law was enacted in 1891 which taxed collateral heirs only. In 1895 it was extended to also include direct heirs. The rates are progressive. Supervision of the inheritance tax law is by the county court.

There is no state income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the Secretary of State.

Railroads, street railways, gas companies, electric light companies, telephone and telegraph companies, sleeping car companies express companies, and pipe line companies are assessed by the State Railroad Commission by taking into consideration the corporate property, franchises, gross receipts, operating expenses, and the market value of the capital stock and bonded indebtedness. The assessments are apportioned to the different counties on a mileage basis.

TEXAS

Property is assessed annually. The taxpayer renders to the assessor the list and value of his property, and the assessor is required to swear the owner that the inventory contains a true, full and complete list of all his taxable property.

A legislative enactment of 1871 established special assessments in the State and this was judicially affirmed by the Court of Appeals in 1875.

An inheritance tax law was enacted in 1907 which taxes collateral heirs only. The rates are progressive. Supervision of the inheritance tax law is by judges of the county court.

There is no state income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the Secretary of State.

The intangible values of railroads are assessed by the State Tax Board and certified by it to the various county assessors to be placed on the assessment rolls. Street railways, gas, electric light, telephone and telegraph companies are assessed upon their gross receipts by the Comptroller of Public Accounts.

UTAH

Assessment of property is made annually by the county assessor on the basis of sworn statements which he may require the taxpayers to furnish in regard to the amount and value of their property. Any person, after demand by the county assessor, refusing to make the sworn statement as to his property or to appear and be examined, forfeits to the county \$100 for each refusal.

Land and improvements are assessed separately. Land maps are in general use. The county treasurer is the collector of State, county and municipal taxes.

Special assessments in Utah date back to 1865 when Salt Lake City received power to levy special assessments for street improvements to be assessed upon property in proportion to the benefit resulting thereto.

A State Board of Equalization was established in 1896. It makes the state equalization and performs the same duties as a State Tax Commission.

An inheritance tax law was enacted in 1901 taxing both direct and collateral heirs. Supervision of the inheritance tax law is by the district court.

There is no state income tax law.

A blue sky law was enacted in 1910 regulating investment companies. It is administered by the State Securities Commission.

Public utilities when in more than one county are assessed upon their property and franchises by the State Board of Equalization and the assessments apportioned to the various counties. The net proceeds of mines are also assessed by the State Board of Equalization.

VERMONT

Real estate is listed or appraised quadrennially. This appraisal is corrected annually by alterations only. Personal property is assessed annually. The statute requires each taxpayer to furnish the town listers with a sworn inventory of property subject to taxation, but the appraisal is made by the town listers. Wilfully omitting to make, swear to, and deliver an inventory or delivering a false inventory renders the taxpayer liable to double appraisal.

The highest court of Vermont decided in 1872 that municipal corporations might assess individuals for benefits derived from sewers, sidewalks, aqueducts, etc.

The office of State Tax Commissioner was created in 1882. He supervises the work of the town listers and is one of the two State Creamery Commissioners, the other commissioner being the Secretary of State. The 1920 biennial report of the State Tax Commissioner recommends that this duty be transferred to the Commissioner of Agriculture.

An inheritance tax law was enacted in 1896 which taxed collateral heirs only. In 1917 it was extended to also include direct heirs. It is administered by the State Tax Commissioner.

There is no state income tax law.

The commonwealth has a blue sky law enacted in 1917 regulating investment companies. It is administered by the bank commissioner.

Railroads, street railways and telephone and telegraph companies are assessed by the State Tax Commissioner who appraises the property and franchises of the companies subject to the act.

VIRGINIA

Real estate is assessed every five years, the last assessment being completed in 1920. Assessors are appointed especially for this purpose by the circuit court of a county and corporation court of a city. Personal property is assessed annually by commissioners of the revenue who also make changes in the quinquennial assessment of real estate according to the improvements made thereon. Every person must fill out lists under oath of all his property with the value thereof under penalty of \$30 to \$1,000.

The Court of Appeals in 1875 upheld the constitutionality of an assessment for paving levied by the city of Norfolk according to the front foot. This was the first decision given in regard to special assessments.

A state tax board was created in 1916 which exercises supervision over local tax officials. It consists of the governor, auditor of public accounts, and chairman of the state corporation commission.

Virginia was the second state in the Union to enact an inheritance tax law. This law was enacted in 1844 and taxed collateral heirs only. It was repealed in 1884, but re-enacted in 1896. In 1916 it was extended to also include direct heirs. The inheritance tax receipts are apportioned for the use of the public free schools.

A state income tax law was enacted in 1843. The law is administered by the auditor of public accounts.

A blue sky law was enacted in 1918 regulating investment companies. It is administered by the state corporation commission.

Public utility companies are assessed by the state corporation commission and the assessments apportioned to the various counties. Railroads, water, heat, light and power companies also pay to the state a franchise tax upon their gross receipts.

WASHINGTON

Real estate is assessed biennially in the even numbered years, but corrections are made annually. Personal property is assessed annually on the basis of a detailed list made by the taxpayer under oath. The penalty for failure to furnish a list or for a false list is \$10 to \$2,000. Assessment of property is made by county assessors at fifty per cent of its full value.

When Washington was admitted to the Union as a state in 1889 its first constitution authorized the legislature to vest the corporate authorities of cities, towns and villages with power to make local improvements by special assessment of the property benefited.

A state department of taxation and examination was created in 1921 which replaced the office of state tax commissioner.

An inheritance tax law was enacted in 1901 taxing both direct and collateral heirs. It is administered by the attorney general.

There is no state income tax law.

Steam railroads, electric railroads, express, telegraph and private car companies are assessed by the state department of taxation and examinations and the assessments apportioned to the various counties.

WEST VIRGINIA

Property is assessed annually by county assessors. Land and improvements are assessed separately. Taxpayers are required to list their property under oath. Failure to render statement within time required subjects the taxpayer to a penalty of double assessment in the discretion of the assessor;

a false list renders taxpayers liable to forfeiture for each year, of ten per cent of the property not listed at any time during five previous years. Refusal to be examined by the county assessor or failure to list property, or to list it truly, is subject to a penalty of \$25 to \$100

A legislative enactment of 1869 instituted special assessments in West Virginia and this was judicially affirmed by the supreme court of appeals in 1876

The office of state tax commissioner was created in 1904. He supervises the work of the county assessors and has the power to order reassessments of property.

An inheritance tax law was enacted in 1887 which taxed collateral heirs only. In 1907 it was extended to also include direct heirs. It is administered by the state tax commissioner.

There is no state income tax law.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the state auditor.

A legislative act of 1921 imposes a sales tax of two-fifths of one per cent upon the gross proceeds from the sale of coal, oil, natural gas, and other mineral products; and a tax of one-fifth of one per cent upon the gross proceeds from the sale of manufactured products by the manufacturer and from the sale of any other tangible property, the gross income of banks, trust companies and public utilities and that derived from any gainful business or profession. All sales up to \$10,000 are exempted from this act.

Steam railroads, electric railroads, express companies, pipe line companies and telephone and telegraph companies are assessed by the state board of public works and the assessments apportioned to the various counties. Water power companies pay a tax to the state of one per cent of their gross income.

WISCONSIN

Real and personal property is assessed annually by town and city assessors. Land and improvements are assessed separately. Wisconsin is one of the three states in the Union that has always had an annual assessment of property.

The legislative act incorporating the city of Milwaukee in 1846 gave the local authorities power to impose a special charge upon lots in the city to defray the expense of opening, grading, improving and paving the streets and building sidewalks and crosswalks in front of such lots. The system was very early extended to include the benefits resulting from the construction of piers along the lake water. Special assessments were judicially affirmed by the supreme court in 1860

A state tax commission was created in 1899. It supervises the work of local assessors and has the power to make reassessments of property.

The present inheritance tax law was enacted in 1903. It taxes both direct and collateral heirs and the rates are progressive. It is administered by the state tax commission.

Following a constitutional amendment in 1908 a state income tax law was enacted in 1911. It is administered by the state tax commission.

A blue sky law was enacted in 1913 regulating investment companies. It is administered by the state railroad commission.

Public utilities are assessed at their actual cash value by the state tax commission. The taxes collected by the state under this act are in lieu of all other taxes on such property except that the real estate of telegraph companies is subject to local taxation. In the case of street railways fifteen per cent of the taxes collected goes to the state, twenty per cent to the counties, and sixty-five per cent to towns, cities and villages.

WYOMING

Property is assessed annually by the county assessor on the basis of schedules made out by him or his deputies, but sworn to by the owner. The penalty for refusing to make oath as to the correctness of the list or for failing to list all property is the doubling of the ordinary assessed valuation. Land and improvements are assessed separately.

A state board of equalization, created in 1869, performs the work of a state tax commission.

An inheritance tax law was enacted in 1903 which taxed both direct and collateral heirs. It is administered by the inheritance tax commissioner.

There is no state income tax law.

A blue sky law was enacted in 1919 regulating investment companies. It is administered by the state examiner.

Railroads, express companies, and telephone and telegraph companies are assessed by the state board of equalization and the assessments apportioned among the various counties. The state board of equalization also ascertain and assess the gross output of mines.

Increases and decreases in assessment of real property exclusive of special franchises for the year 1920

COUNTIES	Assessed value of real property exclusive of special franchises, 1920	Increase	Decrease
Albany.....	\$153,359,017	\$13,521,353	
Allegany.....	31,684,095	3,828,957	
Bronx.....	820,627,921	96,492,550	
Broome.....	87,822,118	19,497,018	
Cattaraugus.....	45,554,903	3,675,309	
Cayuga.....	46,771,819	4,745,910	
Chautauqua.....	80,073,405	4,354,573	
Chemung.....	51,726,414	8,242,627	
Chenango.....	19,988,554	1,257,815	
Clinton.....	13,822,456	631,617	
Columbia.....	27,567,095	610,064	
Cortland.....	21,784,198	3,635,555	
Delaware.....	27,101,836	1,568,485	
Dutchess.....	76,595,220	6,750,612	
Erie.....	723,890,115	79,073,557	
Essex.....	19,215,490	599,512	
Franklin.....	19,639,361	5,437,561	
Fulton.....	31,876,505	4,470,183	
Genesee.....	38,599,045	2,210,411	
Greene.....	14,757,899	648,218	
Hamilton.....	5,064,102	70,009	
Herkimer.....	46,803,077	7,398,970	
Jefferson.....	70,065,541	16,980,713	
Kings.....	2,313,012,906	462,221,750	
Lewis.....	14,170,162	2,108,480	
Livingston.....	32,347,890	1,734,161	
Madison.....	24,476,767	2,001,297	
Monroe.....	346,329,516	15,016,975	
Montgomery.....	36,052,482	2,174,304	
Nassau.....	178,643,542	42,680,002	
New York.....	5,601,681,108	682,857,037	
Niagara.....	165,774,567	11,880,309	
Oneida.....	156,760,766	69,039,575	
Onondaga.....	230,383,882	29,438,855	
Ontario.....	50,855,842	6,406,935	
Orange.....	94,088,005	15,152,646	
Orleans.....	29,581,326	766,734	
Oswego.....	42,340,169	5,414,384	
Otsego.....	35,412,934	9,146,067	
Putnam.....	15,141,763	624,651	
Queens.....	686,815,470	79,543,445	
Rensselaer.....	84,486,869	3,317,440	
Richmond.....	122,591,120	15,204,620	
Rockland.....	35,367,255	1,078,977	
Saint Lawrence.....	53,138,308	2,185,135	
Saratoga.....	36,691,406	2,941,134	
Schenectady.....	80,795,364	6,350,332	
Schoharie.....	12,245,166	97,907	
Schuyler.....	8,721,808	1,247,716	
Seneca.....	19,517,575	1,612,290	
Steuben.....	46,698,805	1,184,996	
Suffolk.....	119,239,953	16,261,661	
Sullivan.....	8,071,966	479,135	
Tioga.....	14,743,013	581,175	
Tompkins.....	27,474,014	273,318	
Ulster.....	38,991,227	5,211,021	
Warren.....	17,808,001	568,208	
Washington.....	22,794,463	1,859,123	
Wayne.....	38,866,718	2,923,266	
Westchester.....	634,616,305	161,649,496	
Wyoming.....	25,381,805	2,381,805	
Yates.....	13,057,980	504,145	
	\$13,989,568,404	\$1,951,822,086	
	Increase.....		\$1,951,822,086

*Increases and decreases in assessments of special franchises for the
year 1920*

COUNTIES	Special franchises, 1920	Increase	Decrease
Albany.....	\$9,271,675		\$283,697
Allegany.....	710,953	\$30,811	
Bronx.....	29,172,893	296,182	
Broome.....	3,506,738	74,075	
Cattaraugus.....	1,575,982	20,141	
Cayuga.....	2,103,908	35,300	
Chautauqua.....	3,863,738		73,224
Chemung.....	2,716,595	47,416	
Chenango.....	426,300	17,197	
Clinton.....	293,424	79,088	
Columbia.....	780,484	91,308	
Cortland.....	491,179	13,107	
Delaware.....	377,030	60,615	
Dutchess.....	3,063,129	101,237	
Erie.....	33,114,198	433,331	
Essex.....	362,822	36,003	
Franklin.....	420,541	18,981	
Fulton.....	1,762,427	6,027	
Genesee.....	1,218,528		20,294
Greene.....	350,368	2,577	
Hamilton.....	31,830		4,766
Herkimer.....	1,605,252		8,889
Jefferson.....	1,566,278	154,606	
Kings.....	87,020,049	1,380,049	
Lewis.....	165,384		13,783
Livingston.....	871,766	157,223	
Madison.....	555,463	67,336	
Monroe.....	22,751,727	2,223,259	
Montgomery.....	1,099,674	16,263	
Nassau.....	4,179,163	1,108,788	
New York.....	267,947,816	5,777,241	
Niagara.....	7,976,035	135,160	
Oneida.....	5,760,513		44,173
Onondaga.....	12,285,044	5,508	
Ontario.....	1,395,350	32,546	
Orange.....	2,353,542	445,047	
Orleans.....	663,124	33,712	
Oswego.....	1,490,979	86,875	
Otsego.....	704,145	48,178	
Putnam.....	247,165	44,593	
Queens.....	29,137,134	698,548	
Rensselaer.....	5,844,196	49,776	
Richmond.....	4,434,692		121,040
Rockland.....	1,049,438	23,725	
Saint Lawrence.....	1,573,306	473,266	
Saratoga.....	1,730,600	39,141	
Schenectady.....	4,390,521		110,035
Schoharie.....	195,528	538	
Schuyler.....	208,248	30,447	
Seneca.....	818,660	81,058	
Steuben.....	2,200,747		576
Suffolk.....	2,795,865	148,338	
Sullivan.....	86,475	9,215	
Tioga.....	529,595		28,821
Tompkins.....	1,038,184	26,715	
Ulster.....	1,833,449		28,181
Warren.....	510,998	16,729	
Washington.....	840,976	52,419	
Wayne.....	1,723,470	56,250	
Westchester.....	17,352,895	2,103,811	
Wyoming.....	675,500	33,110	
Yates.....	187,148	14,828	
	\$595,410,836	\$16,937,695	\$737,479
			\$16,937,695
			737,479
	Increase.....		\$16,200,216

Increases and decreases in assessment of personal property, exclusive of bank stock for the year 1920

COUNTIES	Assessed value of personal property exclusive of bank stock, 1920	Increase	Decrease
Albany	\$1,615,670		\$186,700
Allegany	638,995		125,190
Bronx	13,899,700		3,311,500
Broome	1,118,200	\$551,200	
Cattaraugus	688,258		13,120
Cayuga	190,885		364,510
Chautauqua	443,898		374,926
Chemung	786,670	188,570	
Chenango	338,980		180,710
Clinton	146,970		133,223
Columbia	255,578		132,198
Cortland	72,625		68,175
Delaware	406,993		49,160
Dutchess	1,205,650		1,019,725
Erie	11,252,405		6,563,795
Essex	235,760		115,520
Franklin	308,275	37,725	
Fulton	496,350		241,935
Genesee	584,637		65,513
Greene	137,675		47,970
Hamilton	2,330		3,095
Herkimer	372,850		193,575
Jefferson	1,261,245		242,670
Kings	37,741,850		3,451,050
Lewis	181,105		170,465
Livingston	614,265		452,945
Madison	839,561	117,506	
Monroe	1,806,950		1,989,350
Montgomery	2,519,550	27,099	
Nassau	2,120,700		1,027,650
New York	152,742,600		74,320,750
Niagara	143,575		268,165
Oneida	488,315		574,230
Onondaga	863,369		1,445,073
Ontario	427,775		291,005
Orange	1,157,685		626,980
Orleans	85,350		61,105
Oswego	753,440		473,100
Otsego	656,122		248,965
Putnam	98,450		351,000
Queens	7,409,350		1,382,750
Rensselaer	348,650		1,212,267
Richmond	1,428,675		817,960
Rockland	93,800		90,500
Saint Lawrence	878,995		488,010
Saratoga	304,845		75,170
Schenectady	365,076		232,192
Schoharie	301,788		52,567
Schuyler	32,680		94,800
Seneca	241,300		62,875
Steuben	470,785		430,390
Suffolk	1,006,275		1,603,650
Sullivan	140,570	8,675	
Tioga	117,600		132,595
Tompkins	60,200		408,818
Ulster	247,775		21,255
Warren	109,500		246,900
Washington	414,480		265,225
Wayne	314,590		98,790
Westchester	3,259,758		2,707,837
Wyoming	205,715		268,925
Yates	304,450		35,720
	\$255,263,116	\$930,775	\$109,912,279
			\$109,912,279
			930,775
	Decrease		\$108,981,504

*Increases and decreases in assessment of bank stock for the year
1920*

COUNTIES	Bank stock 1920	Increase	Decrease
Albany	\$8,951,361	\$1,260,183	
Allegany	1,338,277	73,291	
Bronx	1,137,205		\$154,069
Broome	1,733,244	139,550	
Cattaraugus	3,369,623		121,782
Cayuga	1,373,826	50,742	
Chautauqua	4,897,356	1,355,454	
Chemung	1,478,352	68,209	
Chenango	1,671,630	10,474	
Clinton	1,276,064	8,917	
Columbia	1,460,226	4,578	
Cortland	736,054	928	
Delaware	1,628,785		82,300
Dutchess	3,335,443	160,689	
Erie	14,766,178		6,195,966
Essex	636,757	1,931	
Franklin	1,020,702		477,574
Fulton	2,812,013	133,561	
Genesee	1,241,406	37,969	
Greene	767,878	23,006	
Hamilton			
Herkimer	2,316,268	51,892	
Jefferson	2,641,618		39,961
Kings	9,096,263	466,135	
Lewis	482,150	12,263	
Livingston	819,186	53,513	
Madison	764,697	37,340	
Monroe	9,590,493	770,210	
Montgomery	2,540,470	139,516	
Nassau	3,162,848	774,327	
New York	559,832,774	96,089,808	
Niagara	4,258,901	544,121	
Oneida	7,158,365	143,813	
Onondaga	2,639,154	151,787	
Ontario	1,129,292	349,150	
Orange	4,335,516	355,261	
Orleans	837,434	27,373	
Oswego	1,167,594	224,206	
Otsego	2,088,826		90,121
Putnam	303,737		12,910
Queens	1,410,173		1,961,408
Rensselaer	4,230,168	268,218	
Richmond	939,619	215,992	
Rockland	844,393		22,685
Saint Lawrence	2,862,671	111,417	
Saratoga	1,253,852	103,992	
Schenectady	732,126	31,774	
Schoharie	618,200	24,076	
Schuyler	236,526	10,249	
Seneca	491,964	43,337	
Steuben	1,998,747	165,760	
Suffolk	2,655,897	332,956	
Sullivan	733,108	71,018	
Tioga	860,867	34,874	
Tompkins	1,069,890	27,657	
Ulster	2,588,870		70,924
Warren	1,905,905	109,330	
Washington	1,458,301	21,975	
Wayne	1,349,887	51,342	
Westchester	4,484,010	131,774	
Wyoming	857,057	48,066	
Yates	597,911	41,454	
	\$705,278,108	\$105,365,458	\$9,229,700
			\$105,365,458
			9,229,700
	Increase		\$96,135,758

*Statement of percentage of personal to total assessment for the years
1840, 1845, 1850, 1855, 1860, 1866, 1870, 1875, 1880, and 1885*

COUNTIES	Percentage of personal to total, 1840	Percentage of personal to total, 1845	Percentage of personal to total, 1850	Percentage of personal to total, 1855	Percentage of personal to total, 1860	Percentage of personal to total, 1866	Percentage of personal to total, 1870	Percentage of personal to total, 1875	Percentage of personal to total, 1880	Percentage of personal to total, 1885
Albany	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.09
Allegany	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35
Broome	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09
Cattaraugus	4.03	2.50	4.44	5.56	6.62	8.52	7.42	5.08	6.82	7.83
Cayuga	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89
Chautauqua	6.99	7.30	11.86	11.77	12.64	15.89	11.62	8.47	10.54	9.53
Chemung	12.20	9.85	13.37	14.55	13.82	18.90	12.36	8.63	3.63	5.44
Chemango	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07
Clinton	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52
Columbia	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26
Cortland	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98
Delaware	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94
Dutchess	26.72	26.07	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88
Erie	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28
Essex	10.49	5.82	14.42	11.93	10.65	9.85	9.16	7.43	6.49	7.13
Franklin	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38
Fulton	18.39	14.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99
Genesee	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39
Greene	18.20	19.92	24.36	16.84	17.57	19.27	17.28	11.37	9.92	12.62
Hamilton	35	13	1.14	93	79	2.07	2.02	44	17	14
Herkimer	14.91	12.63	13.99	18.08	20.68	16.55	15.70	12.38	10.77	9.87
Jefferson	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94
Kings	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46
Lewis	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98
Livingston	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31
Madison	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21
Monroe	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17
Montgomery	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14
Nassau										
New York	25.78	26.16	27.58	30.80	30.95	35.00	29.14	19.73	17.59	14.78
Niagara	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30
Oneida	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39
Onondaga	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98
Ontario	14.20	13.67	19.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06
Orange	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13
Orleans	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24
Oswego	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81
Otsego	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29
Putnam	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32
Queens	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49
Rensselaer	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59
Richmond	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79
Rockland	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31
Saint Lawrence	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36
Saratoga	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12
Schenectady	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43
Schoharie	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11
Schuyler				7.36	7.05	14.75	10.63	10.81	9.76	7.33
Seneca	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27
Steuben	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97
Suffolk	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79
Sullivan	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85
Tioga	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66
Tompkins	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26
Ulster	16.15	14.80	16.25	14.53	15.82	24.07	17.97	14.38	13.96	11.58
Warren	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44
Washington	16.58	13.40	17.13	17.59	20.39	20.29	20.61	17.99	13.71	13.36
Wayne	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45
Westchester	27.05	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96
Wyoming		4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64
Yates	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49
State	18.93	19.48	21.05	20.95	22.24	25.50	22.05	14.86	12.70	10.98

*Statement of percentage of personal to total assessment for the years
1890, 1895, 1900, 1905, 1910, 1915, 1917, 1918, 1919 and 1920*

COUNTIES	Percentage of personal to total, 1890	Percentage of personal to total, 1895	Percentage of personal to total, 1900	Percentage of personal to total, 1905	Percentage of personal to total, 1910	Percentage of personal to total, 1915	Percentage of personal to total, 1917	Percentage of personal to total, 1918	Percentage of personal to total, 1919	Percentage of personal to total, 1920
Albany	7.46	8.34	9.39	6.15	5.15	4.92	2.91	2.81	1.19	.98
Allegany	8.25	10.48	12.09	7.55	4.90	2.60	2.28	2.21	2.60	1.93
Bronx						.99	1.31	1.70	2.23	1.60
Broome	8.56	8.27	8.46	4.93	4.20	2.49	1.40	1.47	.78	1.20
Cattaraugus	9.40	9.11	8.61	5.58	3.57	2.06	1.52	1.71	1.58	1.43
Cayuga	12.39	11.45	9.21	6.40	4.12	2.80	2.33	1.39	1.24	.38
Chautauqua	9.20	8.76	7.69	5.28	2.84	1.81	1.47	1.21	1.01	.52
Chemung	8.54	7.10	5.37	4.28	5.63	2.97	2.80	2.58	1.27	1.42
Chenango	10.50	10.50	12.54	7.01	4.64	3.32	2.92	2.71	2.64	1.63
Clinton	10.96	10.20	10.89	5.89	3.19	2.33	2.63	3.06	2.04	1.03
Columbia	13.42	12.27	11.02	7.00	4.53	3.30	2.49	1.98	1.38	.89
Cortland	9.52	8.11	9.73	4.61	2.60	1.55	3.35	3.00	.75	.03
Delaware	10.59	9.55	11.21	8.21	4.25	2.67	2.13	1.93	1.73	1.45
Dutchess	16.27	11.27	12.17	7.93	7.69	5.79	4.04	3.43	2.96	1.49
Erie	6.55	5.95	4.16	2.77	2.15	3.27	4.16	2.21	2.56	1.46
Essex	7.06	7.75	8.33	5.36	3.87	2.39	1.98	1.89	1.82	1.18
Franklin	11.58	10.17	10.15	5.94	3.79	2.61	10.88	1.86	1.81	1.51
Fulton	8.03	7.74	11.21	5.75	4.53	4.44	3.11	2.65	2.46	1.45
Genesee	12.32	11.64	13.08	9.04	5.92	4.70	2.11	1.90	1.69	1.44
Greene	10.12	10.26	11.22	6.18	3.82	2.3	1.59	1.43	1.26	.90
Hamilton	.37	10	.69	.61	.19	.17	.14	10	10	.04
Herkimer	10.22	9.25	10.19	5.66	3.50	2.56	1.61	1.48	1.35	.76
Jefferson	9.57	11.40	10.94	7.38	4.44	4.01	2.87	2.76	2.68	1.72
Kings	3.14	4.18	6.31	8.81	4.05	2.51	3.11	2.12	2.08	1.55
Lewis	7.88	7.82	12.14	9.80	5.28	3.37	2.89	2.92	2.79	1.24
Livingston	11.42	12.07	11.15	8.73	6.49	4.77	3.51	3.47	3.20	1.81
Madison	9.10	8.07	9.74	6.35	4.84	3.15	3.63	3.78	3.04	3.24
Monroe	5.84	5.34	6.93	4.79	4.31	3.03	.91	.88	.92	.35
Montgomery	10.70	11.24	10.93	5.12	2.90	2.45	1.46	1.56	1.38	1.37
Nassau		6.93	8.22	3.59	1.73	2.69	2.34	2.33	2.21	1.14
New York	13.61	18.39	15.35	12.49	5.51	5.37	6.24	3.68	4.19	2.53
Niagara	8.09	7.71	5.01	2.93	1.87	1.09	.24	.24	.25	.08
Oneida	8.65	9.16	19.10	8.78	9.06	6.95	1.29	1.52	1.12	.29
Onondaga	8.03	6.36	9.13	5.13	3.94	3.01	2.92	1.72	1.07	.35
Ontario	10.75	10.19	10.16	8.64	6.20	4.09	2.17	1.89	1.54	.81
Orange	12.06	10.70	9.92	6.67	5.23	4.46	3.14	2.84	2.15	1.18
Orleans	9.35	8.78	9.97	5.26	2.66	1.06	.73	.56	.49	.28
Oswego	5.96	5.62	11.91	5.67	10.81	4.44	3.29	3.77	3.10	1.68
Otsego	9.77	10.28	12.96	9.14	6.40	4.27	3.75	3.61	3.25	1.78
Putnam	13.47	11.44	14.88	9.69	9.57	6.19	3.48	3.82	2.96	.63
Queens	4.67	4.08	5.00	6.08	1.57	1.47	1.76	1.31	1.36	1.02
Rensselaer	10.20	9.17	9.61	5.46	4.80	3.76	3.38	1.84	1.76	.38
Richmond	2.17	.64	12.78	10.96	3.14	1.92	2.93	1.65	1.96	1.10
Rockland	9.20	9.98	5.23	2.99	3.32	2.00	.74	.47	.51	.25
Saint Lawrence	9.63	8.23	9.87	7.81	5.36	2.42	3.19	3.10	2.55	1.58
Saratoga	7.28	6.16	6.38	3.26	2.08	2.90	1.64	1.16	1.06	.78
Schenectady	5.87	8.35	8.98	5.59	4.29	3.60	.98	.85	.75	.42
Schoharie	11.37	10.38	11.66	7.68	4.57	2.81	2.41	2.61	2.79	2.36
Schoyler	10.12	8.91	9.38	7.53	3.57	1.92	1.92	1.77	1.63	.36
Seneca	12.28	11.12	10.84	6.16	3.97	2.38	2.04	1.42	1.60	1.17
Steuken	8.10	7.66	7.40	5.69	3.68	2.86	2.05	2.48	1.85	.96
Suffolk	10.89	9.25	6.97	6.37	3.53	2.84	2.68	2.36	2.41	.81
Sullivan	2.50	2.41	4.37	2.53	1.59	1.82	1.73	1.84	1.69	1.69
Tioga	7.20	7.87	9.70	8.36	4.07	2.51	2.03	1.71	1.67	.76
Tompkins	10.97	8.60	11.61	7.24	4.20	3.04	2.39	1.84	1.63	.21
Ulster	10.10	8.69	8.55	2.83	2.20	1.30	.95	.97	.74	.60
Warren	15.00	20.05	19.18	13.71	4.61	2.63	10.95	2.29	1.97	.59
Washington	11.92	16.56	12.67	8.00	5.43	3.81	3.07	2.87	3.03	1.72
Wayne	9.35	8.80	8.54	6.54	3.12	1.54	1.11	1.29	1.08	.76
Westchester	3.52	3.03	8.79	5.85	2.08	1.78	1.43	1.33	1.20	.49
Wyoming	10.70	10.31	12.07	9.02	4.68	3.27	2.72	2.01	1.95	.78
Yates	9.14	8.45	7.68	8.22	4.76	3.36	2.86	2.62	2.60	2.24
State	10.12	12.16	11.66	10.04	4.76	3.85	4.01	3.41	2.80	1.71

Rate of equalization used in State equalization tables from 1896 to 1920

COUNTIES	Rate of equalization, 1896	Rate of equalization, 1897	Rate of equalization, 1898	Rate of equalization, 1899	Rate of equalization, 1900	Rate of equalization, 1901	Rate of equalization, 1902	Rate of equalization, 1903
Albany.....	.75	.75	.78	.78	.78	.78	.80	.80
Allegany.....	.70	.70	.73	.73	.73	.73	.75	.75
Bronx.....								
Broome.....	.73	.73	.73	.74	.74	.74	.74	.74
Cattaraugus.....	.70	.73	.80	.78	.78	.78	.78	.78
Chautauq.....	.69	.69	.74	.74	.74	.74	.74	.74
Chemung.....	.68	.69	.90	.90	.90	.90	.90	.90
Chenango.....	.73	.73	.73	.73	.73	.73	.73	.73
Clinton.....	.66	.60	.60	.55	.52	.50	.50	.50
Columbia.....	.67	.72	.78	.78	.78	.78	.78	.78
Cortland.....	.55	.55	.80	.82	.82	.82	.82	.82
Delaware.....	.60	.70	.76	.75	.75	.75	.75	.74
Dutchess.....	.71	.71	.72	.71	.71	.71	.72	.72
Erie.....	.70	.70	.70	.69	.68	.68	.67	.67
Essex.....	.78	.82	.83	.81	.81	.81	.81	.79
Franklin.....	.70	.70	.75	.74	.74	.74	.74	.74
Fulton.....	.60	.60	.73	.73	.73	.73	.73	.70
Genesee.....	.60	.63	.71	.71	.71	.71	.71	.71
Greene.....	.72	.72	.73	.72	.72	.72	.72	.72
Hamilton.....	.92	.92	.92	.90	.90	.90	.88	.83
Herkimer.....	.58	.58	.93	.91	.91	.91	.91	.90
Jefferson.....	.80	.83	.83	.83	.83	.83	.83	.83
Kings.....	.68	.68	.68	.68	.68	.68	.68	.68
Lewis.....	.60	.60	.80	.79	.79	.79	.79	.79
Livingston.....	.70	.70	.70	.70	.70	.70	.72	.72
Madison.....	.67	.67	.70	.68	.68	.68	.68	.68
Monroe.....	.70	.70	.80	.80	.80	.80	.80	.80
Montgomery.....	F .70	.70	.70	.72	.72	.72	.72	.71
Nassau.....				.65	.65	.65	.65	.62
New York.....	.63	.63	.63	.64	.67	.67	.67	.67
Niagara.....	.75	.75	.83	.81	.81	.81	.81	.81
Oneida.....	.60	.60	.86	.81	.81	.82	.82	.80
Onondaga.....	.85	.85	.85	.85	.85	.85	.85	.84
Ontario.....	.78	.78	.75	.75	.75	.75	.75	.75
Orange.....	.62	.66	.67	.67	.67	.67	.67	.68
Orleans.....	.78	.80	.77	.77	.77	.77	.77	.77
Oswego.....	.71	.71	.73	.73	.73	.73	.73	.73
Otsego.....	.59	.62	.70	.73	.73	.73	.73	.73
Putnam.....	.72	.72	.80	.77	.77	.77	.77	.77
Queens.....	.50	.65	.80	.80	.80	.80	.80	.81
Rensselaer.....	.80	.80	.79	.78	.78	.78	.78	.78
Richmond.....	.50	.50	.62	.63	.66	.67	.70	.75
Rockland.....	.58	.58	.85	.81	.81	.81	.81	.80
Saint Lawrence.....	.84	.84	.85	.85	.85	.85	.85	.85
Saratoga.....	.60	.60	.70	.70	.70	.69	.69	.68
Schenectady.....	.69	.70	.70	.70	.70	.70	.70	.70
Schoharie.....	.80	.80	.80	.80	.80	.80	.80	.78
Schuyler.....	.65	.70	.72	.72	.72	.72	.72	.72
Seneca.....	.79	.79	.77	.76	.76	.76	.76	.76
Steuben.....	.80	.80	.80	.80	.80	.80	.80	.80
Suffolk.....	.62	.55	.90	.82	.82	.82	.82	.80
Sullivan.....	.70	.70	.75	.74	.74	.74	.74	.74
Tioga.....	.75	.75	.75	.75	.75	.75	.77	.77
Tompkins.....	.55	.55	.75	.77	.77	.77	.78	.78
Ulster.....	.71	.71	.75	.75	.75	.75	.75	.75
Warren.....	.80	.80	.80	.80	.80	.80	.80	.80
Washington.....	.75	.75	.75	.75	.75	.75	.75	.75
Wayne.....	.71	.71	.71	.69	.69	.69	.69	.69
Westchester.....	.51	.51	.90	.90	.90	.90	.90	.90
Wyoming.....	.65	.70	.70	.72	.72	.72	.74	.74
Yates.....	.65	.70	.73	.80	.73	.73	.73	.73

Rate of equalization adopted for Equalization Tables are based upon assessments of previous years.

*Rate of equalization used in State equalization tables from 1896 to
1920 — Continued*

COUNTIES	Rate of equali- zation, 1904	Rate of equali- zation, 1905	Rate of equali- zation, 1906	Rate of equali- zation, 1907	Rate of equali- zation, 1908	Rate of equali- zation, 1909	Rate of equali- zation, 1910	Rate of equali- zation, 1911
Albany.....	.80	.81	.85	.85	.90	.90	.90	.90
Allegany.....	.75	.75	.75	.75	.75	.75	.75	.75
Bronx.....								
Broome.....	.74	.74	.78	.78	.78	.78	.80	.83
Cattaraugus.....	.78	.78	.78	.78	.78	.78	.78	.74
Cayuga.....	.74	.74	.76	.76	.78	.78	.78	.78
Chautauqua.....	.90	.90	.90	.90	.90	.85	.80	.80
Chemung.....	.70	.70	.73	.73	.73	.73	.74	.74
Chenango.....	.73	.73	.73	.73	.73	.77	.77	.74
Clinton.....	.50	.50	.50	.50	.55	.55	.55	.55
Columbia.....	.78	.78	.80	.80	.84	.84	.84	.84
Cortland.....	.82	.82	.84	.84	.86	.86	.82	.82
Delaware.....	.74	.74	.74	.68	.68	.68	.68	.68
Dutchess.....	.74	.73	.80	.85	.85	.85	.85	.85
Erie.....	.69	.70	.72	.74	.76	.76	.76	.80
Essex.....	.79	.79	.80	.60	.60	.62	.62	.62
Franklin.....	.74	.74	.76	.65	.65	.65	.65	.65
Fulton.....	.70	.70	.71	.75	.75	.75	.75	.75
Genesee.....	.71	.71	.72	.72	.72	.77	.77	.77
Greene.....	.72	.72	.72	.72	.72	.74	.74	.70
Hamilton.....	.83	.81	.81	.85	.85	.75	.75	.75
Herkimer.....	.90	.90	.90	.90	.90	.90	.85	.85
Jefferson.....	.84	.84	.84	.84	.84	.84	.80	.80
Kings.....	.89	.89	.89	.89	.89	.89	.89	.91
Lewis.....	.79	.77	.77	.77	.77	.77	.77	.77
Livingston.....	.72	.74	.78	.82	.82	.82	.82	.82
Madison.....	.68	.68	.76	.76	.85	.85	.83	.83
Monroe.....	.79	.79	.80	.82	.85	.85	.85	.85
Montgomery.....	.71	.71	.75	.75	.77	.77	.77	.77
Nassau.....	.62	.52	.62	.62	.62	.65	.65	.65
New York.....	.89	.89	.89	.89	.89	.89	.89	.91
Niagara.....	.81	.81	.81	.81	.81	.81	.75	.75
Oneida.....	.80	.79	.81	.81	.81	.81	.81	.81
Onondaga.....	.83	.85	.88	.88	.88	.88	.88	.88
Ontario.....	.75	.76	.76	.76	.76	.76	.76	.76
Orange.....	.70	.70	.70	.70	.75	.75	.72	.75
Orleans.....	.77	.77	.77	.77	.77	.77	.74	.74
Oswego.....	.73	.71	.80	.80	.84	.84	.81	.81
Otsego.....	.73	.73	.73	.75	.75	.77	.77	.77
Putnam.....	.77	.77	.79	.79	.79	.79	.79	.79
Queens.....	.89	.89	.89	.89	.89	.87	.87	.89
Rensselaer.....	.78	.79	.79	.79	.83	.85	.85	.90
Richmond.....	.90	.90	.90	.90	.90	.88	.88	.89
Rockland.....	.80	.79	.79	.79	.79	.80	.80	.88
Saint Lawrence.....	.85	.85	.85	.85	.85	.85	.80	.80
Saratoga.....	.68	.68	.68	.68	.68	.70	.75	.75
Schenectady.....	.70	.70	.73	.78	.78	.78	.78	.82
Schoharie.....	.78	.78	.78	.79	.82	.85	.85	.80
Schuyler.....	.72	.72	.72	.74	.74	.75	.75	.70
Seneca.....	.76	.76	.80	.80	.85	.85	.82	.82
Steuben.....	.80	.80	.80	.80	.80	.82	.82	.82
Suffolk.....	.80	.80	.80	.75	.75	.70	.70	.70
Sullivan.....	.74	.69	.69	.60	.60	.60	.60	.55
Tioga.....	.77	.77	.85	.85	.85	.85	.82	.82
Tompkins.....	.78	.78	.78	.78	.83	.83	.83	.83
Ulster.....	.75	.75	.75	.83	.83	.83	.83	.80
Warren.....	.82	.80	.80	.67	.67	.65	.65	.60
Washington.....	.75	.75	.75	.73	.73	.78	.78	.78
Wayne.....	.69	.69	.72	.72	.75	.75	.75	.75
Westchester.....	.90	.90	.90	.90	.90	.90	.85	.85
Wyoming.....	.74	.74	.76	.76	.76	.76	.76	.76
Yates.....	.73	.73	.77	.77	.80	.80	.80	.80

*Rate of equalization used in State equalization tables from 1896 to
1920 — Concluded*

COUNTIES	Rate of equalization, 1912	Rate of equalization, 1913	Rate of equalization, 1914	Rate of equalization, 1915	Rate of equalization, 1916	Rate of equalization, 1917	Rate of equalization, 1918	Rate of equalization, 1919	Rate of equalization, 1920
Albany.....	.90	.90	.90	.87	.85	.81	.81	.79	.79
Allegany.....	.72	.70	.65	.70	.67	.67	.67	.68	.71
Bronx.....	.....	.....	.91	.92	.93	.93	.93	.93	.93
Broome.....	.83	.83	.83	.83	.80	.80	.75	.75	.74
Cattaraugus.....	.74	.70	.70	.70	.70	.65	.65	.63	.64
Cayuga.....	.78	.78	.75	.75	.70	.70	.72	.71	.71
Chautauqua.....	.80	.77	.74	.72	.69	.69	.75	.66	.66
Chemung.....	.76	.76	.76	.77	.74	.77	.80	.85	.85
Chenango.....	.74	.74	.74	.72	.69	.64	.65	.64	.65
Clinton.....	.55	.50	.50	.50	.47	.47	.45	.37	.47
Columbia.....	.82	.82	.80	.78	.73	.73	.67	.65	.66
Cortland.....	.82	.82	.80	.77	.74	.74	.74	.72	.72
Delaware.....	.68	.62	.58	.58	.52	.45	.52	.50	.57
Dutchess.....	.85	.82	.80	.80	.76	.76	.72	.70	.70
Erie.....	.80	.80	.77	.75	.73	.73	.90	.90	.90
Essex.....	.62	.60	.56	.58	.57	.57	.57	.59	.59
Franklin.....	.65	.62	.60	.60	.54	.50	.50	.43	.43
Fulton.....	.75	.70	.62	.65	.65	.59	.60	.80	.80
Genesee.....	.75	.75	.72	.74	.73	.75	.75	.73	.73
Greene.....	.70	.70	.70	.65	.58	.58	.66	.61	.61
Hamilton.....	.75	.75	.70	.65	.63	.55	.55	.48	.48
Herkimer.....	.82	.64	.66	.70	.68	.68	.68	.65	.64
Jefferson.....	.80	.80	.80	.80	.75	.75	.70	.64	.64
Kings.....	.91	.91	.91	.92	.93	.93	.93	.94	.94
Lewis.....	.77	.75	.71	.71	.70	.67	.57	.50	.51
Livingston.....	.82	.78	.75	.75	.75	.75	.75	.71	.73
Madison.....	.83	.83	.80	.80	.77	.70	.70	.61	.62
Monroe.....	.85	.80	.75	.78	.75	.77	.82	.82	.82
Montgomery.....	.75	.75	.75	.70	.65	.55	.63	.63	.64
Nassau.....	.65	.60	.55	.52	.56	.50	.51	.50	.50
New York.....	.91	.91	.91	.93	.94	.94	.94	.95	.95
Niagara.....	.75	.75	.70	.68	.63	.55	.90	.90	.91
Oneida.....	.81	.81	.75	.75	.71	.60	.60	.56	.56
Onondaga.....	.88	.85	.82	.82	.79	.79	.80	.80	.78
Ontario.....	.76	.76	.71	.73	.71	.74	.76	.75	.74
Orange.....	.70	.70	.62	.60	.55	.55	.55	.53	.62
Orleans.....	.74	.70	.61	.80	.83	.83	.83	.78	.78
Oswego.....	.80	.80	.80	.79	.75	.75	.70	.64	.66
Otsego.....	.77	.77	.77	.77	.74	.69	.69	.65	.67
Putnam.....	.79	.79	.75	.71	.66	.66	.66	.67	.67
Queens.....	.89	.89	.89	.89	.89	.89	.89	.89	.89
Rensselaer.....	.90	.90	.86	.89	.88	.86	.86	.85	.87
Richmond.....	.89	.89	.89	.89	.89	.89	.89	.89	.89
Rockland.....	.88	.88	.61	.68	.66	.66	.70	.72	.72
Saint Lawrence.....	.80	.80	.77	.77	.75	.65	.65	.67	.68
Saratoga.....	.75	.75	.72	.68	.65	.65	.60	.63	.64
Schenectady.....	.82	.82	.82	.75	.70	.60	.62	.63	.63
Schoharie.....	.80	.80	.80	.77	.76	.76	.76	.75	.75
Schuyler.....	.70	.70	.65	.65	.64	.64	.64	.65	.66
Seneca.....	.82	.82	.77	.77	.75	.75	.75	.73	.73
Steuben.....	.82	.80	.75	.75	.74	.74	.75	.72	.70
Suffolk.....	.70	.67	.62	.65	.65	.64	.64	.59	.58
Sullivan.....	.55	.50	.45	.40	.37	.37	.35	.22	.22
Tioga.....	.82	.82	.80	.80	.78	.78	.78	.77	.77
Tompkins.....	.80	.80	.80	.77	.74	.74	.80	.73	.74
Ulster.....	.80	.80	.75	.73	.68	.60	.60	.54	.55
Warren.....	.60	.55	.50	.60	.61	.61	.61	.55	.57
Washington.....	.78	.78	.78	.78	.76	.68	.68	.66	.66
Wayne.....	.75	.75	.72	.75	.71	.71	.71	.66	.66
Westchester.....	.85	.85	.81	.75	.73	.75	.76	.77	.75
Wyoming.....	.74	.74	.70	.74	.72	.74	.75	.76	.77
Yates.....	.75	.75	.71	.71	.69	.69	.70	.69	.68

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1920, inclusive

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1840	\$517,723,170	\$121,447,830	\$3,088,408 22
1841	531,987,886	123,311,644	3,173,355 97
1842	504,254,029	116,595,233	4,246,487 78
1843	476,999,430	118,602,064	3,965,180 14
1844	480,027,609	119,612,343	4,243,101 81
1845	486,490,121	117,988,895	4,170,527 95
1846	496,483,411	119,880,236	4,647,461 88
1847	509,496,855	121,162,201	4,843,575 60
1848	526,624,853	125,663,318	5,295,458 23
1849	536,162,901	129,926,625	5,548,981 28
1850	571,690,807	153,183,486	6,312,787 33
1851	888,237,812	196,538,263	6,759,438 26
1852	946,467,907	221,902,950	7,007,688 08
1853	1,015,762,791	249,720,727	9,326,763 97
1854	1,091,514,033	272,638,110	9,638,279 63
1855	1,107,272,715	294,012,564	11,678,015 69
1856	1,112,133,136	316,506,930	12,743,179 73
1857	1,111,551,629	319,897,155	15,166,309 62
1858	1,095,403,134	307,049,165	15,426,593 20
1859	1,098,666,251	315,108,117	16,353,301 38
1860	1,119,933,484	320,617,352	18,956,024 50
1861	1,121,134,480	313,802,682	20,402,276 51
1862	1,113,779,352	314,111,034	19,456,288 40
1863	1,161,750,000	339,249,877	23,046,800 66
1864	1,158,327,371	392,552,314	39,873,945 56
1865	1,196,403,416	334,826,220	45,961,440 62
1866	1,237,703,092	426,404,633	40,588,244 69
1867	1,327,403,888	438,685,254	46,518,921 62
1868	1,418,132,855	441,987,915	44,298,435 90
1869	1,532,720,907	434,280,278	46,161,531 50
1870	1,599,630,166	452,607,732	50,328,684 21
1871	1,641,379,410	447,248,035	45,674,486 92
1872	1,692,523,071	437,102,215	63,511,936 12
1873	1,750,698,918	418,608,955	51,444,536 27
1874	1,960,352,703	407,427,399	57,311,381 92
1875	2,108,325,872	357,941,401	56,926,470 69
1876	2,376,252,178	379,488,140	52,148,368 37
1877	2,373,408,540	364,960,110	50,237,164 06
1878	2,333,669,813	352,469,320	48,047,241 97
1879	2,315,400,526	322,468,712	47,148,475 04
1880	2,340,335,690	340,921,916	49,117,782 18
1881	2,432,661,378	351,021,189	49,286,772 55
1882	2,557,218,240	315,039,085	47,573,820 07
1883	2,669,173,011	345,418,361	50,936,788 95
1884	2,762,348,218	332,383,239	52,372,707 00
1885	2,899,899,062	324,783,281	57,265,650 02
1886	3,025,229,788	335,898,389	58,110,078 96
1887	3,122,588,084	346,611,861	57,331,191 58
1888	3,213,171,201	354,258,556	60,639,806 72
1889	3,298,323,931	385,329,131	60,183,803 78
1890	3,397,234,679	382,159,067	60,624,473 09
1891	3,526,645,815	405,095,684	60,417,409 52
1892	3,626,645,093	491,675,158	63,795,261 80
1893	3,761,679,384	540,708,935	67,274,029 22
1894	3,841,582,748	562,193,379	66,977,889 35
1895	3,908,853,377	541,621,122	72,400,944 11
1896	4,041,826,586	544,311,557	79,193,647 07
1897	4,349,801,526	649,364,694	80,645,206 34
1898	4,413,848,496	758,581,839	83,950,072 98
1899	4,811,593,039	742,959,229	102,940,006 33
1900	5,093,025,771	672,715,703	100,099,372 77
1901	5,169,308,069	960,152,352	105,656,212 21
1902	5,297,754,482	926,871,017	104,107,361 08
1903	6,749,509,958	1,152,169,443	94,989,856 45
1904	7,051,455,025	1,104,370,798	103,676,463 63
1905	7,312,621,452	1,172,456,705	106,441,726 08
1906	7,933,057,917	1,069,967,682	111,340,919 44
1907	8,553,298,188	1,080,151,538	122,825,892 01
1908	9,117,352,838	959,532,993	140,025,102 78
1909	9,266,628,484	964,286,767	144,072,481 94

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1920, inclusive—Con.

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1910	\$9,639,001.868	\$913,151,890	\$153,310,430 42
1911	10,561,501.373	915,171,426	239,504,913 11
1912	10,684,290.188	915,743,835	221,467,070 99
1913	10,960,260.892	892,660,361	278,177,411 72
1914	11,146,271.012	924,149,875	229,288,699 41
1915	11,335,638.806	938,802,947	249,344,910 35
1916	11,605,704.825	981,580,234	265,238,736 67
1917	12,006,966.764	1,047,352,605	289,069,646 04
1918	12,322,150.324	994,562,709	313,173,215 53
1919	12,625,190.013	973,386,070	328,760,640 63
1920	14,595,726.941	960,541,224	368,411,543 22

Table showing amount of money received directly and indirectly for State purposes

YEAR	Direct State tax	Receipts from indirect sources for State purposes
1867	\$12,647,218 71	.....
1868	10,243,317 01	.....
1869	10,463,179 33	.....
1870	14,285,976 55	.....
1871	11,613,943 51	.....
1872	19,850,882 30	.....
1873	14,800,903 38	.....
1874	15,727,482 08	.....
1875	14,206,690 61	.....
1876	8,529,174 32	.....
1877	8,726,511 01	.....
1878	7,941,297 94	.....
1879	7,690,416 34	.....
1880	9,232,543 33	.....
1881	6,032,826 31	.....
1882	6,820,023 29	.....
1883	9,334,886 31	.....
1884	7,762,572 78	.....
1885	9,160,405 11	.....
1886	9,512,812 91	.....
1887	9,075,046 81	.....
1888	9,089,303 85	.....
1889	12,557,352 74	.....
1890	8,619,743 17	\$3,237,575 31
1891	5,196,666 40	5,593,968 69
1892	7,784,848 16	4,797,209 73
1893	10,418,192 08	5,887,706 55
1894	9,600,231 79	4,817,250 80
1895	13,906,346 22	5,411,654 50
1896	11,751,837 71	9,262,884 89
1897	12,033,651 80	9,204,395 44
1898	10,189,110 93	9,749,688 52
1899	12,640,228 09	10,463,265 71
1900	10,704,153 39	13,226,849 80
1901	6,824,306 01	15,611,498 62
1902	748,072 05	16,051,353 90
1903	761,085 02	22,341,802 97
1904	968,041 89	23,473,046 23
1905	1,191,677 51	23,869,423 44
1906	.....	32,077,493 48
1907	.....	34,474,999 76
1908	.....	33,253,796 17
1909	.....	30,828,532 08
1910	.....	37,130,151 19
1911	6,072,766 48	35,400,611 10
1912	11,022,986 91	43,707,582 95
1913	6,460,093 12	43,971,846 54
1914	.....	42,588,417 81
1915	20,519,715 51	40,724,313 69
1916	.....	37,358,528 38
1917	13,058,751 65	58,489,846 34
1918	13,272,068 99	62,622,619 47
1919	13,523,503 27	64,582,074 09
1920	35,006,523 91	100,287,240 73

Table showing the tax rates in all the cities of the State for the year 1920

CITIES	Total	State and county	City	School
Albany.....	.0346			
Amsterdam.....	.04276	.01173	.03103	*
Auburn.....	.04122	.0067	.02106	.01346
Batavia.....	.03417	.00831	.01804	.00782
Beacon.....	.03216	.00792	.02424	*
Binghamton.....	.04168	.00831	.02227	.0111
Buffalo.....	.03465	.00541	.02924	*
Canandaigua.....	.03009	.00759	.01	.0125
Cohoes.....	.03673	.00897	.02776	*
Corning.....	.03698	.00989	.01402	.01307
Cortland.....	.027	.0071	.0127	.0072
Dunkirk.....	.04112	.01146	.01263	.01703
Elmira.....	.02995	.00717	.01418	.0086
Fulton, East Side.....	.04617	.01014	.02222	.01381
Fulton, West Side.....	.04621	.01014	.02226	.01381
Geneva.....	.02741	.00977	.01	.00764
Glen Cove.....	.0427	.0139	.0288	*
Glens Falls.....	.04036	.0132	.0165	.01066
Gloversville.....	.0272	.0065	.011	.0097
Hornell.....	.03923	.00666	.01669	.01588
Hudson.....	.04128	.01066	.03062	*
Ithaca.....	.03364	.00744	.0142	.012
Jamestown.....	.04638	.01002	.01873	.01763
Johnstown.....	.0482	.014	.0214	.0128
Kingston.....	.04287	.00987	.033	*
Lackawanna.....	.02713	.009	.006	.01213
Little Falls.....	.0378	.0094	.0137	.0147
Lockport.....	.04473	.00746	.01971	.01756
Mechanicville.....	.0597	.0116	.0188	.0293
Middletown.....	.01596	.00523	.01073	*
Mount Vernon.....	.03942	†	.02315	.01627
Newburg.....	.04335	.01295	.0304	*
New Rochelle.....	.0284	.00329	.02511	*
New York, Greater				
Bronx.....	.0253			
Brooklyn.....	.0254			
Manhattan.....	.0248			
Queens.....	.0254			
Richmond.....	.0253			
Niagara Falls.....	.01738	.00435	.01303	*
North Tonawanda.....	.02792	.00543	.0115	.01099
Norwich.....	.05205	.01921	.01594	.0169
Ogdensburg.....	.0363	.0099	.0153	.0111
Olean.....	.03945	.00775	.0119	.0198
Oneida.....	.04200	.01283	.01172	.01754
Oneonta.....	.03473	.00999	.01352	.01122
Oswego.....	.0363	.0163	.02	*
Plattsburg.....	.0448	.0106	.0158	.0184
Port Jervis.....	.04212	.0087	.0194	.01402
Poughkeepsie.....	.03013	.00517	.02496	*
Rensselaer.....	.0509	.0101	.0259	.0149
Rochester.....	.03015	.00891	.02324	*
Rome.....	.04975	.01706	.03269	*
Salamanca.....	.035	.00707	.01387	.01406
Saratoga Springs.....	.0474	.0085	.0289	*
Schenectady.....	.03912	.00652	.0326	*
Sherrill.....	.04346	.01731	.00975	.0164
Syracuse.....	.03089	.00772	.02317	*
Tonawanda.....	.02283	.00478	.01054	.00751
Troy.....	.03208	.00892	.02316	*
Utica.....	.0493	.0125	.0236	.0132
Watertown.....	.03758	.00916	.0244	.00402
Watervliet.....	.0456	.0087	.0369	*
White Plains.....	.03391			
Yonkers.....	.0299			

* Included in city tax rate.

† Included in city tax rate.

*Special franchise assessments in New York State from 1900 to
1920, inclusive*

	1900	1901	1902	1903
Aggregate full value special franchise assessments.....	\$266,202,759	\$256,150,765	\$268,017,770	\$284,798,592
Number of separate assessments.....	4,751	3,591	3,953	4,506
Number of corporations, etc., assessed.....	1,376	1,250	1,335	1,408

	1904	1905	1906	1907
Aggregate full value special franchise assessments.....	\$302,688,757	\$356,829,555	\$427,951,459	\$555,308,797
Number of separate assessments.....	5,020	5,387	5,941	6,395
Number of corporations, etc., assessed.....	1,593	1,728	1,853	1,830

	1908	1909	1910	1911
Aggregate full value special franchise assessments.....	\$601,072,557	\$587,989,367	\$585,783,815	\$614,833,680
Number of separate assessments.....	6,938	7,712	7,635	7,684
Number of corporations, etc., assessed.....	2,312	2,589	2,523	2,494

	1912	1913	1914	1915
Aggregate full value special franchise assessments.....	\$601,988,675	\$640,071,860	\$604,130,515	\$580,729,560
Aggregate equalized value special franchise assessments.....	533,790,692	563,946,807	528,284,755	503,073,145
Number of separate assessments.....	7,412	7,341	7,310	7,328
Number of corporations, etc., assessed.....	2,094	2,028	2,103	2,091

	1916	1917	1918	1919
Aggregate full value special franchise assessments.....	\$649,305,937	\$705,646,920	\$687,579,690	\$659,170,121
Aggregate equalized value special franchise assessments.....	560,731,294	614,365,819	606,361,703	579,221,520
Number of separate assessments.....	7,245	7,153	6,878	6,646
Number of corporations, etc., assessed.....	2,051	1,664	1,700	1,548

	1920
Aggregate full value special franchise assessments.....	\$673,720,056
Aggregate equalized value special franchise assessments.....	595,410,836
Number of separate assessments.....	6,585
Number of corporations, etc., assessed.....	1,503

State tax rates from 1816 to 1920, inclusive

YEAR	Mills	YEAR	Mills	YEAR	Mills
1816	2.000	1861	3.875	1891	1.375
1817	2.000	1862	4.750	1892	1.980
1818	3.000	1863	5.000	1893	2.580
1819	1.000	1864	5.250	1894	2.180
1820	1.000	1865	4.662	1895	3.240
1821	1.000	1866	5.562	1896	2.690
1822	1.000	1867	7.600	1897	2.670
1823	1.000	1868	5.800	1898	2.080
1824	1.000	1869	5.625	1899	2.490
1825	0.500	1870	7.262	1900	1.960
1826	0.500	1871	5.558	1901	1.200
1842	1.000	1872	9.375	1902	0.130
1843	1.000	1873	6.950	1903	0.130
1844	1.100	1874	7.250	1904	0.130
1845	0.600	1875	6.000	1905	0.154
1846	0.600	1876	3.458	1906	0.000
1847	0.500	1877	3.166	1907	0.000
1848	0.500	1878	2.900	1908	0.000
1849	0.500	1879	2.863	1909	0.000
1850	0.500	1880	3.500	1910	0.000
1851	0.500	1881	2.250	1911	0.600
1852	0.250	1882	2.450	1912	1.000
1853	1.000	1883	3.250	1913	0.580
1854	1.750	1884	2.575	1914	0.000
1855	1.250	1885	2.960	1915	1.700
1856	1.750	1886	2.950	1916	0.000
1857	3.000	1887	2.700	1917	1.080
1858	2.500	1888	2.620	1918	1.060
1859	2.500	1889	3.520	1919	1.060
1860	3.833	1890	2.340	1920	2.695

Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1919, to June 30, 1920

COUNTIES	Number mortgage statements filed July 1, 1919, to June 30, 1920	Number mortgages recorded July 1, 1919, to June 30, 1920	Gross tax collected July 1, 1919, to June 30, 1920
Albany.....	25	2,291	\$36,132 33
Allegany.....	8	718	11,292 24
Bronx.....	53	9,295	300,948 57
Broome.....	5	3,376	43,008 53
Cattaraugus.....	1	1,529	18,677 60
Cayuga.....	16	1,131	12,221 16
Chautauqua.....	7	2,664	35,445 33
Chemung.....	11	1,401	17,087 81
Chenango.....	1	642	6,632 48
Clinton.....	6	423	4,173 87
Columbia.....	3	397	5,078 06
Cortland.....	2	598	7,391 93
Delaware.....	21	699	9,974 86
Dutchess.....	.....	1,376	18,713 87
Erie.....	34	16,957	324,807 62
Essex.....	1	292	4,914 70
Franklin.....	11	587	8,634 06
Fulton.....	1	727	9,047 29
Genesee.....	.....	775	10,023 39
Greene.....	1	496	10,090 43
Hamilton.....	6	42	942 23
Herkimer.....	.....	1,019	11,689 25
Jefferson.....	7	1,052	25,003 44
Kings.....	155	55,966	1,201,966 69
Lewis.....	.....	318	6,736 93
Livingston.....	.....	535	6,628 78
Madison.....	.....	700	9,202 52
Monroe.....	9	10,237	150,145 42
Montgomery.....	.....	585	7,042 83
Nassau.....	.....	8,128	147,547 90
New York.....	209	10,612	1,742,116 46
Niagara.....	2	3,015	44,983 61
Oneida.....	21	3,547	51,869 43
Onondaga.....	17	6,102	87,988 83
Ontario.....	9	923	12,172 17
Orange.....	3	2,149	36,164 30
Orleans.....	4	467	6,656 96
Oswego.....	15	1,247	10,547 76
Otsego.....	12	937	11,774 49
Putnam.....	1	145	2,255 98
Queens.....	67	22,616	407,138 51
Rensselaer.....	25	1,382	17,794 03
Richmond.....	13	3,442	59,718 45
Rockland.....	1	1,191	16,671 75
Saint Lawrence.....	17	965	14,086 03
Saratoga.....	4	804	9,057 07
Schenectady.....	34	2,888	30,487 54
Schoharie.....	1	271	2,535 03
Schuyler.....	1	221	1,830 11
Seneca.....	2	345	4,564 57
Steuben.....	4	1,509	17,285 30
Suffolk.....	6	2,582	41,625 60
Sullivan.....	36	1,450	22,869 25
Tioga.....	7	534	5,882 77
Tompkins.....	3	714	8,683 77
Ulster.....	22	1,443	17,414 23
Warren.....	3	403	4,095 65
Washington.....	2	467	6,028 08
Wayne.....	12	709	9,526 87
Westchester.....	62	10,556	252,307 21
Wyoming.....	.....	537	6,320 83
Yates.....	.....	284	3,159 66
	999	209,413	\$5,426,814 42

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR JULY 1, 1919, TO JUNE 30, 1920

Number mortgages recorded.....	209,413
Number mortgage statements filed.....	999
Gross tax collected.....	\$5,426,814 42
Expense of collection.....	74,665 92
Percentage of tax for cost of collection.....	1.37 per cent

Receipts from tax on corporations

YEAR	TRANSPORTATION		TELEPHONE AND TELEGRAPH	
	Gross earnings	Capital stock	Gross earnings	Capital stock
1880				
1881				
1882	\$423,961 88	\$544,121 06	\$11,673 37	\$6,656 28
1883	571,667 70	687,949 79	11,909 65	6,787 28
1884	518,069 26	555,001 23	7,268 80	7,993 30
1885	474,241 38	558,225 32	16,823 56	108,515 98
1886	415,981 19	354,789 89	21,426 64	168,638 12
1887	373,673 28	470,905 11	19,173 98	21,544 12
1888	337,724 13	270,628 22	18,052 71	23,522 65
1889	238,090 78	478,331 47	18,275 00	23,167 15
1890	315,695 32	315,053 12	21,462 06	24,247 70
1891	331,365 37	463,892 53	22,615 52	29,224 88
1892	371,903 70	442,949 88	25,289 33	27,447 81
1893	420,403 54	524,667 75	28,054 78	32,943 77
1894	394,164 80	445,324 59	27,663 88	33,933 71
1895	403,992 54	615,457 63	30,460 25	34,865 34
1896	584,035 63	696,876 66	35,530 32	41,959 36
1897	783,390 74	478,317 09	34,565 13	58,118 82
1898	718,056 70	468,144 81	39,052 33	62,556 90
1899	827,567 97	426,844 57	49,245 94	70,932 27
1900	875,978 90	523,825 00	63,167 18	76,698 86
1901	844,131 81	631,583 63	85,159 45	203,518 80
1902	918,261 81	691,410 05	84,111 11	122,257 12
1903	816,976 15	688,901 64	111,887 94	131,087 57
1904	1,007,245 12	710,903 81	132,779 86	253,276 82
1905	899,778 99	773,440 96	132,192 38	221,440 85
1906	1,189,301 43	889,364 04	146,625 48	130,630 40
1907	1,137,742 71	985,967 09	161,656 59	222,088 86
1908	1,490,422 65	1,000,057 56	182,194 07	177,948 02
1909	1,339,352 52	903,350 62	191,492 13	184,732 59
1910	1,476,744 77	952,887 39	213,897 26	182,915 60
1911	1,326,457 82	906,687 34	239,599 09	364,396 49
1912	1,506,113 93	1,006,498 53	251,087 96	349,132 18
1913	1,564,217 10	1,096,385 46	270,297 96	367,069 65
1914	1,671,308 30	1,027,968 95	269,231 74	366,824 53
1915	1,606,144 05	779,401 60	285,353 70	370,930 58
1916	38,368 98	702,074 19	7,560 15	382,937 68
1917	1,692,668 85	1,069,643 61	297,036 71	399,972 14
1918	1,802,251 77	897,177 28	337,452 99	408,454 74
1919	1,662,620 13	779,851 38	354,527 56	445,852 92
1920	1,839,445 11	642,328 64	377,945 67	469,260 95
Total.....	\$35,209,548 81	\$26,397,189 49	\$4,633,800 34	\$6,584,482 79

NOTE.—Receipts for 1916 were for nine months owing to a change of the fiscal year from September 30 to June 30

Receipts from tax on corporations—Continued

YEAR	Light, water and power (earnings)	INSURANCE COMPANIES	
		Premiums	Capital stock
1880			
1881			
1882	\$93,384 36	\$176,706 89	\$55,169 04
1883	105,990 39	157,698 18	58,128 16
1884	113,877 38	184,246 41	57,429 74
1885	123,467 66	184,020 00	54,851 79
1886	88,691 77	93,043 19	48,393 67
1887	75,951 41	107,110 73	1,434 13
1888	100,532 92	91,384 65	2,583 33
1889	108,626 37	96,933 56	3,262 50
1890	146,577 52	99,791 04	20,321 50
1891	139,258 75	114,374 83	7,471 40
1892	135,665 92	110,673 34	14,291 25
1893	177,527 70	119,851 07	11,695 62
1894	160,205 58	119,956 76	12,555 02
1895	171,254 44	132,588 04	15,061 45
1896	184,633 03	130,620 04	11,552 32
1897	247,401 27	121,593 12	9,438 41
1898	249,491 47	125,854 38	9,901 51
1899	255,310 24	116,620 93	8,745 50
1900	270,005 05	122,317 22	9,435 75
1901	249,074 24	149,174 23	3,805 05
1902	385,115 55	849,724 03	
1903	397,364 70	1,000,153 11	
1904	428,083 65	1,051,774 87	
1905	463,349 27	566,447 46	
1906	519,435 40	909,417 96	
1907	439,827 16	1,181,454 90	
1908	438,376 46	1,267,729 53	
1909	487,963 04	1,237,173 55	
1910	461,769 56	1,304,397 32	
1911	606,056 94	1,368,402 61	
1912	747,464 87	1,450,359 50	
1913	803,527 79	1,547,574 58	
1914	876,520 13	1,648,694 87	
1915	750,828 28	1,718,853 56	
1916	1,217,190 24	1,561,784 38	
1917	1,054,696 26	2,032,220 83	
1918	1,095,087 69	2,005,366 02	
1919	1,184,017 26	3,029,631 14	
1920	1,111,112 94	3,388,423 93	
Total	\$16,664,714 66	\$31,674,142 81	\$415,527 24

Receipts from tax on corporations—Continued

YEAR	Foreign banks (earnings)	Foreign license fees	Trust companies (capital, surplus and undivided profits)
1880			
1881			
1882	\$43,761 59		
1883	69,009 09		
1884	37,320 91		
1885	32,574 71		
1886	63,990 39		
1887	38,367 50		
1888	35,010 35		
1889	61,362 45		
1890	53,728 34		
1891	36,184 02		
1892	52,393 60		
1893	62,864 17		
1894	46,860 98		
1895	34,306 47	\$1,367 90	
1896	71,026 29	62,924 35	
1897	48,133 84	5,585 18	
1898	62,528 65	2,454 58	
1899	55,089 20	2,981 38	
1900	87,961 28	32,454 47	
1901	37,217 89	15,066 92	\$1,578,978 49
1902	57,314 29	118,101 67	1,680,029 90
1903	98,370 44	58,103 80	2,038,888 33
1904	62,341 76	51,290 42	1,860,876 63
1905	32,435 12	31,718 21	1,981,817 25
1906	68,312 64	30,555 76	2,242,778 03
1907	134,698 88	46,835 56	2,406,337 36
1908	95,712 34	24,523 80	2,251,942 08
1909	44,749 83	25,129 84	2,141,508 56
1910	134,092 32	29,428 09	2,375,369 40
1911	143,399 68	55,806 90	2,489,624 21
1912	100,599 22	38,745 45	2,448,716 59
1913	131,848 28	74,605 87	2,452,696 61
1914	99,487 77	90,678 79	2,340,728 04
1915	88,363 81	55,888 27	2,333,590 07
1916	72,906 01	39,134 48	26,341 64
1917	163,134 45	99,317 03	2,536,718 16
1918	233,228 54	55,901 09	2,778,673 69
1919	307,639 64	62,414 05	2,911,474 41
1920	445,508 33	121,992 00	3,196,586 53
Total.....	\$3,543,835 07	\$1,233,096 86	\$44,073,675 98

Receipts from tax on corporations — Concluded

YEAR	Savings banks surplus	Miscellaneous	BUSINESS CORPORATIONS NET EARNINGS		Total
			State	Localities	
1880					\$141,127 03
1881					992,725 16
1882		\$184,249 80			1,539,684 27
1883		266,039 07			1,935,179 31
1884		122,405 72			1,603,612 75
1885		121,158 69			1,673,879 09
1886		121,106 58			1,376,061 44
1887		131,703 90			1,239,864 16
1888		114,238 86			993,677 82
1889		144,550 45			1,172,599 73
1890		162,101 81			1,158,978 41
1891		205,951 22			1,350,338 53
1892		250,105 03			1,430,719 86
1893		290,903 22			1,668,911 62
1894		405,213 56			1,645,878 88
1895		417,989 19			1,857,343 25
1896		406,452 12			2,165,610 12
1897		473,102 89			2,259,646 49
1898		424,392 98			2,162,434 31
1899		453,312 30			2,266,650 40
1900		562,573 34			2,624,508 05
1901	\$705,333 12	463,637 30			4,966,680 93
1902	737,225 20	582,632 45			6,226,183 18
1903	771,474 94	695,601 08			6,808,809 70
1904	719,535 37	755,088 68			7,033,196 99
1905	787,691 03	730,004 32			6,620,315 84
1906	796,802 00	909,619 72			7,832,842 86
1907	762,515 08	1,102,099 25			8,581,223 44
1908	769,025 00	1,239,703 68			8,937,635 24
1909	890,160 76	1,226,306 76			8,671,920 20
1910	780,572 57	1,211,364 32			9,123,738 60
1911	884,172 38	1,387,115 26			9,781,748 72
1912	959,226 72	1,491,219 81			10,349,164 76
1913	885,145 06	1,717,160 77			10,910,529 13
1914	1,141,233 38	2,101,324 34			11,634,000 84
1915	1,176,228 08	2,070,382 11			11,235,964 11
1916	3,649 97	2,090,366 12			6,142,313 84
1917	1,364,646 93	3,242,668 90			13,982,723 87
1918	1,455,433 58	1,418,126 17	\$9,588,856 42	\$4,087,819 55	26,166,458 37
1919	1,337,960 54	1,462,070 88	13,549,863 06	6,235,755 36	33,337,142 40
1920	1,439,896 02	806,960 24	19,867,557 77	9,921,793 14	43,628,811 27
	\$18,398,227 73	\$31,971,002 89	\$43,006,277 25	\$20,245,368 05	\$284,050,889 97

State's receipts from indirect sources

YEAR	Corporations	Inheritances	Excise	Stock transfers
1880	\$141,127 03			
1881	992,725 16			
1882	1,539,684 27			
1883	1,935,179 31			
1884	1,603,612 75			
1885	1,673,879 00			
1886	1,429,661 50	\$34,128 92		
1887	1,441,528 15	561,716 23		
1888	1,175,516 09	736,084 88		
1889	1,371,582 07	1,075,692 25		
1890	1,379,698 35	1,117,637 70		
1891	1,535,875 11	890,267 54		
1892	1,696,960 99	1,786,218 47		
1893	1,967,152 99	3,071,687 09		
1894	1,796,640 87	1,688,954 20		
1895	2,115,807 85	2,126,894 61		
1896	2,669,561 68	1,796,652 00	\$3,564,374 98	
1897	2,412,292 83	1,829,941 83	4,002,938 21	
1898	2,497,247 05	1,997,210 24	4,215,860 92	
1899	2,741,318 05	2,194,612 24	4,231,278 55	
1900	2,981,286 66	4,334,803 27	4,235,870 25	
1901	5,261,772 15	4,084,606 87	4,107,858 72	
1902	6,606,650 29	3,303,554 72	4,221,671 99	
1903	7,169,809 62	4,665,735 97	8,815,147 92	
1904	7,232,877 15	5,428,052 48	9,039,877 18	
1905	6,974,811 49	4,627,051 43	9,163,391 59	\$1,226,757 82
1906	8,317,873 46	4,713,311 33	9,486,500 28	6,631,903 22
1907	8,982,646 62	5,435,394 97	9,697,504 24	5,575,986 64
1908	9,145,170 73	6,605,891 46	9,359,318 63	3,907,373 38
1909	9,015,859 19	6,962,615 23	5,140,524 21	5,355,546 16
1910	9,611,916 36	8,212,735 61	9,589,779 19	4,635,443 20
1911	10,119,009 83	8,152,198 77	7,832,498 91	3,499,811 32
1912	10,822,124 57	12,153,188 84	9,412,363 84	3,653,037 24
1913	11,366,041 63	12,724,236 86	9,280,681 65	2,927,810 88
1914	11,979,134 62	11,162,478 40	9,360,099 31	2,056,687 06
1915	11,672,347 49	8,263,893 67	9,099,355 28	3,559,425 60
1916	7,082,370 27	5,984,018 42	12,606,908 02	4,865,764 50
1917	15,200,160 83	13,791,969 65	12,685,228 22	7,786,511 88
1918	22,898,003 99	11,433,400 00	11,045,352 65	5,312,032 60
1919	27,917,908 84	13,339,582 99	5,487,449 35	6,989,317 08
1920	35,868,688 91	21,259,640 81	2,039,613 03	10,648,993 01
	\$280,343,515 80	\$197,596,059 95	\$187,721,447 12	\$78,632,401 59

State's receipts from indirect sources — Concluded

YEAR	Motor vehicles	Personal incomes	Mortgages	Secured debts	Investments
1880					
1881					
1882					
1883					
1884					
1885					
1886					
1887					
1888					
1889					
1890					
1891					
1892					
1893					
1894					
1895					
1896					
1897					
1898					
1899					
1900					
1901					
1902					
1903					
1904	\$14,249 14				
1905	25,593 50				
1906	35,463 27		\$431,323 17		
1907	44,580 10		2,442,249 73		
1908	53,736 36		1,666,527 51		
1909	81,772 67		1,844,821 45		
1910	397,539 90		1,931,848 39		
1911	878,799 25		1,787,621 66		
1912	1,053,762 25		1,852,324 45	\$1,411,567 60	
1913	1,267,832 95		1,647,710 82	1,167,476 04	
1914	1,528,220 73		1,390,746 98	828,619 87	
1915	1,857,289 00		1,552,201 54	1,016,748 63	
1916	2,125,056 50		910,208 53	429,646 76	
1917	2,026,189 42		1,183,409 50	766,791 28	\$49,778 60
1918	2,677,531 65		939,866 11		1,399,381 21
1919	2,509,609 74		919,658 79		852,847 26
1920	4,214,235 03	\$16,500,000 00	2,259,467 46		162,207 49
	\$20,791,461 46	\$16,500,000 00	\$22,759,986 09	\$5,620,850 18	\$2,462,214 56

Aggregate receipts, \$812,427,936.75.

TABULATION
OF THE
BONDED INDEBTEDNESS, TEMPORARY INDEBTED-
NESS AND SINKING FUNDS
OF THE
COUNTIES, CITIES, TOWNS, VILLAGES AND SCHOOL DISTRICTS
FOR THE YEAR 1920

As obtained from the State Comptroller, State Education Department and fiscal officers of municipalities

Bonded indebtedness for 1920

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany	\$2,141,000	\$11,828,880	\$47,200	\$119,500	\$94,625	\$14,231,205
Allegany			38,500	628,127	66,698	733,325
Broome	130,000	2,510,814	8,500	117,200	115,500	2,882,014
Cattaraugus	9,000	950,786	14,500	286,729	149,900	1,410,915
Cayuga		915,574	3,500	72,700	10,500	1,002,274
Chautauqua		2,257,885		442,651	142,575	2,843,111
Chemung	122,570	1,265,000	77,145	72,900	83,910	1,621,525
Chenango		209,083	9,000	129,230	52,605	399,918
Clinton	258,000	366,000	24,696	64,950	86,700	800,346
Columbia	317,000	346,800	10,000	127,250	120,803	921,853
Cortland	94,000	670,230	141,550	38,400	12,200	956,380
Delaware			165,000	442,511	171,056	778,567
Dutchess	152,000	2,477,787	24,000	249,100	23,500	2,926,387
Erie	1,354,000	42,979,758		1,546,574	622,552	46,502,884
Essex	56,000		56,000	465,233	217,148	794,381
Franklin	469,000		67,500	439,134	37,600	1,013,234
Fulton	110,000	907,440			5,839	1,023,279
Genesee		616,390	2,500	208,300	77,360	904,550
Greene	274,000		49,400	116,000	21,800	461,000
Hamilton	125,000		8,000		500	133,500
Herkimer	1,363,838	647,845	576,050	1,449,286	171,200	4,208,217
Jefferson	2,891,419	1,631,235	98,063	513,409	68,900	5,202,926
Lewis			17,912	59,200		77,112
Livingston	61,000		71,066	400,760	39,550	572,376
Madison	165,000	204,500	63,900	302,840	30,500	766,740
Monroe	325,000	25,413,564	575,063	835,514	235,805	27,384,946
Montgomery	138,000	1,392,182	81,613	395,900	90,100	2,067,195
Nassau	4,360,704	230,506	1,941,406	671,406	1,472,525	8,676,141
New York (Greater)		1,589,358,861				1,589,358,861
Niagara		7,099,936		201,800	117,861	7,419,597
Oneida	564,000	4,321,808	1,180,736	297,513	429,300	6,793,357
Onondaga	1,385,000	13,731,958	174,900	902,440	111,000	16,305,298
Ontario	176,000	773,792	35,800	157,666	102,874	1,246,132
Orange	821,000	1,634,706		313,475	246,410	3,015,591
Orleans	21,935		49,500	645,087	5,000	721,522
Oswego	235,153	809,000	92,000	123,600	4,157	1,263,910
Otsego	130,000	186,463	9,000	204,800	74,550	604,813
Putnam	105,000		131,146	114,800		350,946
Rensselaer	1,341,000	4,596,729		149,341	79,570	6,166,640
Rockland	361,000		12,000	415,000	146,566	934,566
Saint Lawrence	350,176	401,550	259,300	494,550	145,000	1,650,576
Saratoga	497,000	609,471	274,524	413,509	139,700	1,934,204
Schenectady	902,000	5,230,739	29,000	331,400	217,970	6,711,109
Schoharie			25,900	152,590	70,150	248,640
Schuyler	34,000			167,810		201,810
Seneca	239,710		56,000	359,148	35,050	689,908
Steuben		1,092,259	6,000	301,790	83,150	1,483,199
Suffolk	828,000		520,347	356,458	546,576	2,251,381
Sullivan	116,500		415,000	172,600	162,430	866,530
Tioga	56,000			267,500	28,500	352,000
Tompkins		1,539,500	33,700	134,800	195,730	1,903,730
Ulster	330,000	869,000	125,214	238,645	49,500	1,612,359
Warren	135,076	221,850	35,000		18,000	409,926
Washington			116,000	644,306	73,556	833,662
Wayne			216,680	736,395		953,075
Westchester	6,257,880	21,368,261	3,669,086	7,856,414	735,262	39,886,903
Wyoming	101,284		638,420	300,330		1,040,034
Yates			3,168	9,000		12,168
	\$29,904,243	\$1,751,668,142	\$12,280,079	\$26,656,971	\$8,039,313	\$1,828,548,748
					State....	236,024,000
						\$2,064,572,748

Temporary indebtedness for 1920

COUNTIES	City	Town	Village	School district	Aggregate
Albany.....					
Allegany.....		\$500			\$500
Broome.....			\$693	\$500	1,193
Cattaraugus.....					
Cayuga.....				654	654
Chautauqua.....			3,900	300	4,200
Chemung.....					
Chenango.....			4,033	1,113	5,146
Clinton.....					
Columbia.....				300	300
Cortland.....					
Delaware.....				99	99
Dutchess.....				30	30
Erie.....			70,000		70,000
Essex.....					
Franklin.....					
Fulton.....					
Genesee.....					
Greene.....				200	200
Hamilton.....					
Herkimer.....		600		50	650
Jefferson.....			200		200
Lewis.....					
Livingston.....		800			800
Madison.....				625	625
Monroe.....			400		400
Montgomery.....			500		500
Nassau.....					
New York (Greater).....	\$102,821,583				102,821,583
Niagara.....					
Oneida.....		2,731	2,644		5,375
Onondaga.....			2,916		2,916
Ontario.....				6,200	6,200
Orange.....					
Orleans.....					
Oswego.....			1,500		1,500
Otsego.....		600		900	1,500
Putnam.....				200	200
Rensselaer.....			30,600		30,600
Rockland.....			3,000		3,000
Saint Lawrence.....				200	200
Saratoga.....					
Schenectady.....		500			500
Schoharie.....					
Schuyler.....			1,755		1,755
Seneca.....				700	700
Steuben.....			2,200		2,200
Suffolk.....			2,400		2,400
Sullivan.....		300		525	825
Tioga.....					
Tompkins.....				140	140
Ulster.....					
Warren.....			2,720	433	3,153
Washington.....					
Wayne.....					
Westchester.....			4,500		4,500
Wyoming.....					
Yates.....					
	\$102,821,583	\$6,031	\$133,961	\$13,169	\$102,974,744
	State.....				2,836,017
					\$105,810,761

Sinking funds for 1920

COUNTIES	City	Village	Aggregate
Albany.....	\$1,371,945		\$1,371,945
Allegheny.....			
Broome.....	157,186		157,186
Cattaraugus.....		\$786	786
Cayuga.....			
Chautauqua.....		27,940	27,940
Chemung.....			
Chenango.....	16,187		16,187
Clinton.....	30,045	9,826	39,871
Columbia.....	49,850		49,850
Cortland.....			
Delaware.....			
Dutchess.....	109,231		109,231
Erie.....	4,520,234	2,629	4,522,863
Essex.....		5,600	5,600
Franklin.....		23,400	23,400
Fulton.....	46,377		46,377
Genesee.....			
Greene.....			
Hamilton.....			
Herkimer.....		40,427	40,427
Jefferson.....			
Lewis.....			
Livingston.....			
Madison.....			
Monroe.....	2,625,142	17,366	2,642,508
Montgomery.....	144,000	200	144,200
Nassau.....		9,721	9,721
New York (Greater).....	529,175,290		529,175,290
Niagara.....			
Oneida.....	381,487	9,957	391,444
Onondaga.....		1,754	1,754
Ontario.....	54,891	7,532	62,423
Orange.....	376,047	31,108	407,155
Orleans.....		29,000	29,000
Oswego.....	97,500		97,500
Otsego.....			
Putnam.....			
Rensselaer.....	114,355	392	114,747
Rockland.....			
Saint Lawrence.....			
Saratoga.....	38,942		38,942
Schenectady.....	181,423	20,581	202,004
Schoharie.....			
Schuyler.....		4,037	4,037
Seneca.....		14,308	14,308
Steuben.....	76,082	2,572	78,654
Suffolk.....			
Sullivan.....			
Tioga.....			
Tompkins.....	343,847	4,545	348,392
Ulster.....		3,764	3,764
Warren.....			
Washington.....			
Wayne.....			
Westchester.....	830,259	80,612	910,871
Wyoming.....			
Yates.....		500	500
	\$540,740,320	\$348,557	\$541,088,877
	State.....		69,499,475
			\$610,588,352

STATEMENT
OF THE
FINANCIAL CONDITION OF THE CITIES OF
THE STATE
SHOWING
ASSESSMENT VALUES, NON-EXEMPT INDEBTEDNESS
AND TAX RATES FOR THE YEAR 1920

Statement of the financial condition

CITIES	1920 assessed value of real estate	Ratio to full value at which real estate is assessed as de- termined by State Tax Depart- ment	Full value, real estate	Ten per cent debt limit of assessed real estate	Potential debt limit if property was assessed at full value
Albany.....	\$116,788,920	80	\$145,986,150	\$11,678,892	\$14,598,615
Amsterdam.....	19,522,110	60	32,536,850	1,952,211	3,253,685
Auburn.....	25,201,717	82	30,733,801	2,520,171	3,073,380
Batavia.....	11,845,422	83	14,271,592	1,184,542	1,427,159
Beacon.....	8,238,715	85	9,692,605	823,871	969,260
Binghamton.....	56,636,698	78	72,611,135	5,663,668	7,261,113
Buffalo.....	597,634,615	92	649,602,842	59,763,461	64,960,284
Canandaigua.....	5,418,101	72	7,525,140	541,810	752,514
Cohoes.....	12,788,717	75	17,051,622	1,278,871	1,705,162
Corning.....	10,333,490	77	13,420,116	1,033,349	1,342,011
Cortland.....	11,089,607	78	14,217,444	1,108,960	1,421,744
Dunkirk.....	9,931,465	60	16,552,441	993,146	1,655,244
Elmira.....	41,735,435	92	45,364,657	4,173,648	4,536,465
Fulton.....	7,726,729	56	13,797,730	772,672	1,379,773
Geneva.....	12,541,377	72	17,418,579	1,254,137	1,741,857
Glen Cove.....	9,235,569	55	16,791,943	923,556	1,679,194
Glens Falls.....	10,241,315	55	18,620,572	1,024,131	1,862,057
Gloversville.....	19,706,800	97	20,316,288	1,970,680	2,031,628
Hornell.....	7,856,420	67	11,726,000	785,642	1,172,000
Hudson.....	5,186,415	60	8,644,025	518,641	864,402
Ithaca.....	15,217,077	75	20,289,436	1,521,707	2,028,943
Jamestown.....	24,501,119	62	39,517,933	2,450,111	3,951,793
Johnstown.....	7,791,370	90	8,657,077	779,137	865,707
Kingston.....	18,869,272	80	23,586,590	1,886,927	2,358,659
Lackawanna.....	18,459,669	65	28,399,490	1,845,966	2,839,949
Little Falls.....	7,501,156	60	12,501,926	750,115	1,250,192
Lockport.....	13,450,149	58	23,189,912	1,345,014	2,318,991
Mechanicville.....	3,329,355	50	6,658,710	332,935	665,871
Middletown.....	21,642,769	99	21,861,382	2,164,276	2,186,138
Mount Vernon.....	73,501,439	97	75,774,679	7,350,143	7,577,467
Newburg.....	24,606,757	84	29,293,758	2,460,675	2,929,375
New Rochelle.....	79,023,992	97	81,468,032	7,902,399	8,146,803
New York (Greater).....	9,972,985,104	94	10,609,558,621	997,298,510	1,060,955,862
Niagara Falls.....	100,471,300	93	108,033,655	10,047,130	10,803,365
North Tonawanda.....	15,989,560	93	17,193,075	1,598,956	1,719,307
Norwich.....	4,478,193	56	7,996,773	447,819	799,677
Ogdensburg.....	5,753,278	65	7,671,037	575,327	767,103
Olean.....	13,935,408	65	21,439,089	1,393,540	2,143,908
Oneida.....	5,713,575	59	9,694,025	571,357	969,402
Oneonta.....	8,506,627	65	13,087,118	850,662	1,308,711
Oswego.....	16,496,047	84	19,638,151	1,649,604	1,963,815
Plattsburg.....	4,426,085	56	7,903,723	442,608	790,372
Poughkeepsie.....	33,211,314	85	39,072,134	3,321,131	3,907,213
Port Jervis.....	8,229,681	95	8,662,822	822,968	866,282
Rensselaer.....	6,167,480	59	10,453,355	616,748	1,045,335
Rochester.....	295,764,426	80	369,705,532	29,576,442	36,970,553
Rome.....	24,850,476	95	26,158,395	2,485,047	2,615,839
Salamanca.....	5,330,800	65	8,201,230	533,080	820,123
Saratoga Springs.....	10,629,510	80	13,286,887	1,062,951	1,328,688
Schenectady.....	72,653,232	67	108,437,659	7,265,323	10,843,765
Sherrill.....	615,176	80	768,970	61,517	76,897
Syracuse.....	181,321,539	81	223,853,751	18,132,153	22,385,375
Tonawanda.....	13,147,308	98	13,415,620	1,314,730	1,341,562
Troy.....	61,919,104	92	67,303,373	6,191,910	6,730,337
Utica.....	91,324,937	85	107,441,102	9,132,493	10,744,110
Watertown.....	32,085,985	86	37,309,284	3,208,598	3,730,928
Watervliet.....	9,452,707	90	10,503,007	945,270	1,050,300
White Plains.....	35,484,547	80	44,355,683	3,548,454	4,435,568
Yonkers.....	178,123,037	97	183,631,996	17,812,303	18,363,199

of the cities of the State

CITIES	Non-exempt indebtedness	Margin of debt incurring capacity	Potential margin of debt incurring capacity	Tax rate	Tax rate if property was assessed at full value
Albany	\$6,595,609	\$5,083,283	\$8,003,006	.0346	.02768
Amsterdam	1,248,182	704,029	2,005,503	.04276	.02565
Auburn	915,574	1,604,597	2,157,806	.04122	.0338
Batavia	461,390	723,152	965,769	.03417	.02836
Beacon	372,837	451,034	596,423	.03216	.02733
Binghamton	2,353,628	3,310,040	4,907,485	.04168	.03251
Buffalo	37,271,878	22,491,583	27,688,406	.03465	.03187
Canandaigua	130,000	411,810	622,514	.03009	.02166
Cohoes	1,191,820	87,051	513,342	.03673	.02754
Corning	683,259	350,090	658,752	.03698	.02847
Cortland	670,230	438,730	751,514	.027	.02106
Dunkirk	151,478	841,668	1,503,766	.04112	.02467
Elmira	1,265,000	2,908,548	3,271,465	.02995	.02755
Fulton	105,000	667,672	1,274,773	.04619	.02586
Geneva	426,901	827,236	1,314,956	.02741	.01973
Glen Cove	230,506	693,050	1,448,688	.0427	.02348
Glens Falls	221,850	802,281	1,640,207	.04036	.02219
Gloversville	517,102	1,433,578	1,514,526	.0272	.02638
Hornell	332,918	452,724	839,682	.03923	.02628
Hudson	270,450	248,191	593,952	.04128	.02476
Ithaca	1,195,653	326,054	833,290	.03364	.02523
Jamestown	1,578,907	871,204	2,372,786	.04638	.02875
Johnstown	118,961	660,176	746,746	.0482	.04338
Kingston	839,000	1,047,927	1,519,659	.04287	.03429
Lackawanna	375,120	1,470,846	2,464,829	.02713	.01763
Little Falls	647,845	102,270	602,347	.0378	.02268
Lockport	1,081,064	263,950	1,237,927	.04473	.02594
Mechanicville	196,029	136,906	469,842	.0597	.02985
Middletown	99,122	2,065,154	2,087,016	.01596	.0158
Mount Vernon	4,153,825	3,196,318	3,423,642	.03942	.03823
Newburg	466,906	1,993,769	2,462,469	.04335	.03641
New Rochelle	2,996,579	4,905,820	5,150,224	.0284	.02754
New York (Greater)	799,527,244	197,771,266	261,428,618	.0249	.0234
Niagara Falls	4,039,739	6,007,391	6,763,626	.01738	.01616
North Tonawanda	699,375	899,581	1,019,932	.02792	.02596
Norwich	192,896	254,923	606,781	.05205	.02914
Ogdensburg	166,550	408,777	600,553	.0363	.02359
Olean	517,081	876,459	1,626,827	.03945	.02564
Oneida	204,500	366,857	763,902	.04209	.02483
Oneonta	186,463	664,199	1,122,248	.03473	.02257
Oswego	471,500	1,178,104	1,492,315	.0363	.03049
Plattsburg	156,955	285,633	633,417	.0448	.02508
Poughkeepsie	1,995,719	1,325,412	1,911,494	.04212	.035
Port Jervis	120,400	702,568	745,882	.03013	.02862
Rensselaer	437,505	179,243	607,830	.0509	.03
Rochester	22,788,422	6,788,020	14,182,131	.03015	.02412
Rome	1,069,093	1,415,954	1,546,746	.04975	.04726
Salamanca	298,705	234,375	521,418	.305	.02275
Saratoga Springs	362,500	700,451	966,188	.0474	.03792
Schenectady	5,049,316	2,216,007	5,794,449	.03912	.02621
Sherrill	523	60,994	76,374	.04346	.03476
Syracuse	9,731,958	8,400,195	12,653,417	.03089	.02502
Tonawanda	236,526	1,078,204	1,105,036	.02283	.02237
Troy	3,026,376	3,165,534	3,703,961	.03208	.02951
Utica	2,871,228	6,261,265	7,872,882	.0493	.0419
Watertown	1,511,235	1,697,363	2,219,693	.03758	.03231
Watervliet	314,506	630,764	735,794	.0456	.041
White Plains	2,352,733	1,195,721	2,082,835	.03391	.02712
Yonkers	9,591,615	8,220,688	8,771,584	.0299	.029

Table of population, tax budget and tax per capita in the several cities of the State

CITIES	Population	1920 budget, which includes taxes and receipts from other sources, but not money borrowed by bonds or temporary loans	Budget per capita
Albany.....	113,344	\$4,278,758 12	\$37 74
Amsterdam.....	33,524	1,064,506 73	31 75
Auburn.....	36,192	1,113,836 44	30 77
Batavia.....	13,541	499,780 35	36 90
Beacon.....	10,996	326,012 35	29 64
Binghamton.....	66,800	2,426,418 56	36 32
Buffalo.....	506,775	22,508,823 56	44 41
Canandaigua.....	7,356	204,366 71	27 78
Cohoes.....	22,987	585,846 36	25 48
Corning.....	15,820	478,791 88	30 26
Cortland.....	13,294	368,803 79	26 98
Dunkirk.....	19,336	518,414 91	26 82
Elmira.....	45,393	1,455,644 48	32 06
Fulton.....	13,043	411,140 75	31 52
Geneva.....	14,648	444,930 15	30 37
Glen Cove.....	8,664	486,439 12	56 14
Glens Falls.....	16,638	893,220 46	53 68
Gloversville.....	22,075	765,078 53	34 65
Hornell.....	15,025	385,232 12	25 63
Hudson.....	11,745	294,387 70	25 06
Ithaca.....	17,004	688,245 96	40 47
Jamestown.....	38,917	1,331,271 10	34 20
Johnstown.....	10,908	268,061 43	24 57
Kingston.....	26,688	783,763 86	29 36
Lackawanna.....	17,918	728,263 89	40 64
Little Falls.....	13,029	368,112 72	28 25
Lockport.....	21,308	827,628 86	38 84
Mechanicville.....	8,166	272,934 63	33 42
Middletown.....	18,420	380,059 29	20 63
Mount Vernon.....	42,726	2,261,621 93	52 93
Newburg.....	30,366	701,216 06	23 09
New Rochelle.....	36,213	2,730,809 79	75 40
New York (Greater).....	5,620,048	268,582,431 88	47 79
Niagara Falls.....	50,760	2,116,305 95	41 69
North Tonawanda.....	15,432	605,688 15	39 12
Norwich.....	8,268	285,054 65	34 47
Ogdensburg.....	14,609	248,678 73	17 02
Olean.....	20,506	619,285 16	30 20
Oneida.....	10,541	433,661 29	41 14
Oneonta.....	11,582	314,708 17	27 17
Oswego.....	23,626	723,956 60	30 64
Plattsburg.....	10,909	340,864 37	31 24
Port Jervis.....	10,171	313,376 10	30 81
Poughkeepsie.....	35,000	1,139,252 34	32 55
Rensselaer.....	10,823	348,173 62	32 16
Rochester.....	295,750	11,819,888 52	39 96
Rome.....	26,341	683,614 54	25 95
Salamanca.....	9,276	209,713 42	22 60
Saratoga Springs.....	13,181	525,824 63	39 89
Schenectady.....	88,723	3,909,531 87	44 06
Sherrill.....	1,761	7,613 38	43 23
Syracuse.....	171,717	6,886,202 44	40 10
Tonawanda.....	10,068	397,914 83	39 52
Troy.....	72,013	2,342,791 98	32 53
Utica.....	94,156	3,489,049 78	37 05
Watertown.....	31,285	1,084,128 77	34 65
Watervliet.....	16,073	370,252 11	23 03
White Plains.....	21,031	1,406,353 91	66 87
Yonkers.....	100,176	6,158,016 00	61 47

TABULATION
OF THE
VALUE OF REAL ESTATE EXEMPTIONS
FOR THE YEAR 1920

Under Section 4 of the Tax Law

The following is a tabulation of the values of real estate exemptions, returned under section 4 of the Tax Law, in the various counties of the State, in two classifications. To the left of the aggregate is indicated ownership. The "Private Ownership" column on the left contains all exempt property other than that owned by the Federal government, the State or municipalities. To the right of the aggregate is the value of exemption classified as to use

COUNTIES	Property of United States	Property of State	Property of counties	Property of cities	Property of towns
Albany	\$4,126,813	\$39,780,700	\$2,527,300	\$14,406,835	\$99,100
Allegany		152,950	142,000		534,195
Bronx	2,406,400	1,678,810		166,160,160	
Broome	200,000	2,360,000	1,725,000	5,243,380	175,299
Cattaraugus	118,000	195,950	229,000	2,254,249	457,055
Cayuga	190,050	1,677,145	224,800	1,387,885	124,755
Chautauqua	165,785	331,400	310,500	1,837,700	325,615
Chemung	250,000	3,581,800	359,860	2,319,200	137,318
Chenango		25,020	117,000	155,150	122,730
Clinton	818,860	2,421,860	189,550	596,700	136,077
Columbia	75,000	1,291,671	537,000	587,750	239,620
Cortland	70,000	43,000	110,750	196,500	151,480
Delaware		90,250	238,000		126,330
Dutchess	55,000	4,391,000	275,000	1,483,945	324,075
Erie	8,768,980	7,632,665	2,128,510	46,413,893	1,449,850
Essex	17,170	313,735	92,000		293,904
Franklin	25,000	100,000	63,300		234,850
Fulton	175,000	75,044	149,000	1,397,300	29,075
Genesee	75,000	500,550	168,300	944,300	264,414
Greene		53,000	215,000		329,600
Hamilton			15,000		70,750
Herkimer	438,498	597,315	396,000	431,700	308,490
Jefferson	1,749,425	156,550	718,000	3,458,773	497,865
Kings	61,487,300	5,655,875		280,766,685	
Lewis		20,828	78,000		137,252
Livingston		417,100	145,000		234,460
Madison		255,535	290,400	327,300	126,710
Monroe	1,620,000	3,208,500	1,947,100	11,899,785	242,900
Montgomery	50,000	754,240	160,000	706,100	130,700
Nassau	442,900	12,400	270,000	150,000	344,500
New York	43,194,300	700,000	200,000	1,250,208,772	
Niagara	1,536,600	4,254,340	390,500	2,719,852	261,900
Oneida	829,400	3,796,659	1,806,000	4,347,740	443,295
Onondaga	575,000	1,723,475	4,028,350	15,278,265	546,405
Ontario	150,000	325,230	341,060	1,088,720	262,765
Orange	11,228,500	2,476,850	328,800	2,009,275	187,325
Orleans		4,730,000	271,300		144,250
Oswego	1,466,700	545,020	436,575	2,792,698	171,965
Otsego	95,000	331,800	233,000	375,100	214,490
Putnam	10,000		41,300		40,500
Queens	4,420,300	721,250		59,330,145	
Rensselaer	596,000	366,130	1,025,000	3,120,050	219,540
Richmond	4,661,800	301,150		26,832,800	
Rockland	139,500	2,200	245,000		73,400
Saint Lawrence	169,000	872,800	244,000	653,930	1,011,855
Saratoga	64,500	5,236,345	151,280	894,450	200,355
Schenectady	4,180,000	170,400	1,058,000	4,668,250	13,100
Schoharie		112,725	69,000		222,761
Schuyler		50,000	10,000		15,720
Seneca	19,000	938,775	160,000		27,010
Steuben	165,000	1,109,250	295,000	837,900	918,810
Suffolk	2,422,000	7,441,000	555,000		314,385
Sullivan		150	109,000		42,200
Tioga		2,270	138,500		57,175
Tompkins	50,000	850,050	98,160	1,157,125	173,675
Ulster	85,000	345,510	203,950	876,780	1,516,196
Warren	85,000	74,220	30,200	1,068,150	103,245
Washington		2,160,680	135,000		84,225
Wayne	56,000	7,787,164	195,000		155,475
Westchester	2,562,000	3,357,450	4,715,715	19,698,495	746,525
Wyoming		29,102	148,000		278,765
Yates	40,000	550	100,000		55,500
Total	\$162,125,781	\$128,587,438	\$31,584,060	\$1,941,083,787	\$16,151,781

COUNTIES	Property of villages	Property of school districts	Private ownership	Aggregate
Albany.....	\$50,100	\$328,100	\$19,486,070	\$80,805,018
Allegany.....	450,425	691,050	1,854,876	3,825,496
Bronx.....			39,786,150	210,081,620
Broome.....	344,850	664,750	3,885,695	14,598,974
Cattaraugus.....	74,400	541,315	2,090,217	5,980,186
Cayuga.....	12,600	254,220	3,515,033	7,386,488
Chautauqua.....	302,425	729,530	4,026,249	8,029,204
Chemung.....	86,580	177,520	3,553,021	10,465,299
Chenango.....	136,750	228,610	1,146,660	1,931,920
Clinton.....	54,850	417,520	1,264,124	5,899,541
Columbia.....	148,300	314,200	1,390,825	4,584,366
Cortland.....	75,300	151,475	1,232,408	2,030,913
Delaware.....	133,600	446,475	856,782	1,891,437
Dutchess.....	47,200	623,700	7,226,815	14,426,735
Erie.....	404,565	1,275,925	35,525,497	103,599,885
Essex.....	78,140	398,100	969,750	2,162,799
Franklin.....	38,800	289,585	705,486	1,455,021
Fulton.....	850	59,200	1,330,610	3,216,079
Genesee.....	11,150	289,690	2,051,110	4,304,514
Greene.....	47,600	237,425	705,314	1,587,939
Hamilton.....		28,225	24,342	138,317
Herkimer.....	563,270	820,880	2,045,360	5,601,513
Jefferson.....	95,590	516,667	4,571,463	11,764,333
Kings.....			77,402,760	425,312,620
Lewis.....	67,330	154,715	347,626	805,751
Livingston.....	368,020	373,180	1,151,175	2,688,935
Madison.....	141,600	324,750	1,723,298	3,189,593
Monroe.....	157,800	659,175	19,694,935	39,430,195
Montgomery.....	9,700	253,420	1,904,985	3,969,145
Nassau.....	410,675	2,228,370	3,995,820	7,854,665
New York.....			266,169,675	1,560,472,747
Niagara.....	32,500	405,850	6,436,574	16,038,116
Oneida.....	194,600	875,925	7,806,919	20,100,638
Onondaga.....	226,000	868,485	14,844,583	38,090,563
Ontario.....	108,500	395,275	2,786,358	5,457,908
Orange.....	366,000	667,525	6,678,464	23,942,739
Orleans.....	172,400	389,650	2,702,530	8,410,130
Oswego.....	26,900	246,170	2,653,590	8,339,618
Otsego.....	121,400	406,555	1,952,315	3,729,660
Putnam.....	2,500	136,950	538,825	770,075
Queens.....			21,306,745	85,778,440
Rensselaer.....	63,500	185,410	11,389,518	16,965,148
Richmond.....			8,065,790	39,861,540
Rockland.....	231,400	758,270	2,462,340	3,912,110
Saint Lawrence.....	129,620	795,605	2,578,470	6,455,280
Saratoga.....	198,020	346,735	2,025,624	9,111,309
Schenectady.....	29,000	250,490	4,626,614	14,995,854
Schoharie.....	57,600	214,800	732,327	1,409,213
Schuyler.....	4,500	55,455	194,420	330,095
Seneca.....	49,725	259,950	947,695	2,402,155
Steuben.....	189,000	499,010	2,686,212	6,700,182
Suffolk.....	328,100	1,490,100	3,639,294	16,189,879
Sullivan.....	2,000	137,295	572,765	863,410
Tioga.....	869,150	305,060	852,712	2,224,867
Tompkins.....	99,600	158,400	5,243,004	7,830,014
Ulster.....	136,220	287,460	2,263,550	5,714,666
Warren.....	8,000	87,950	1,063,170	2,519,635
Washington.....	201,150	461,230	1,689,719	4,732,004
Wayne.....	735,800	553,560	3,017,127	12,500,126
Westchester.....	2,280,275	4,881,580	40,059,715	78,301,755
Wyoming.....	343,860	407,900	1,168,368	2,375,920
Yates.....	126,100	140,400	629,475	1,092,025
Total.....	\$11,643,890	\$30,140,717	\$675,248,968	\$2,996,566,422

COUNTIES	EDUCATIONAL				
	Universities, colleges and professional schools other than State normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind
Albany	\$172,200	\$850,000	\$3,081,000	\$1,248,850	
Allegany	316,900		597,050	130,650	
Bronx	6,141,500	391,800	15,589,300	2,775,300	\$1,099,000
Broome			2,277,750	150,000	
Cattaraugus			1,142,492	58,425	
Cayuga	1,111,100		990,595	42,160	
Chautauqua		250,000	1,717,220	86,850	
Chemung	408,500		1,056,320	209,900	
Chenango			325,410		
Clinton		125,000	623,520	245,950	
Columbia			471,200	25,000	
Cortland		43,000	267,475		
Delaware	50,000		446,475		
Dutchess	3,316,985		1,394,700	253,475	80,000
Erie	1,022,690	600,160	12,643,912	2,852,805	438,370
Essex			398,100	35,560	
Franklin			289,585	15,000	60,000
Fulton			928,700	5,400	
Genesee			452,890	1,000	500,000
Greene			237,425	113,000	
Hamilton			28,225		
Herkimer			1,095,880	105,000	
Jefferson			1,522,867	127,000	
Kings	7,302,350		38,832,950	4,754,100	
Lewis			154,715	700	
Livingston		302,000	372,680	154,300	
Madison	882,100		433,050		
Monroe	2,062,900	564,800	4,896,325	1,308,400	100,500
Montgomery			723,420	138,000	
Nassau	60,000		2,378,370	251,000	
New York	40,170,150	7,970,000	51,156,700	15,020,300	3,411,500
Niagara	1,650,000		1,847,350	217,200	
Oneida	735,749		3,266,885	297,900	200,000
Onondaga	3,178,880		5,315,260	666,700	
Ontario	368,150		752,275	129,000	
Orange			1,825,065	342,425	6,000
Orleans			389,650	20,000	
Oswego		403,000	775,120		
Otsego		256,300	598,555	33,000	
Putnam			136,950	43,000	
Queens	46,500		13,195,080	577,750	
Rensselaer	2,907,500		1,669,910	756,780	
Richmond	80,000		3,424,600	427,250	
Rockland			758,270	168,130	
Saint Lawrence	463,000	500,000	966,105	79,750	
Saratoga	137,780		776,235	49,700	
Schenectady	1,200,000		2,816,940	132,300	
Schoharie	108,000		214,800		
Schuyler			55,455	40,000	
Seneca			259,950	28,000	
Steuben			963,510	36,500	
Suffolk	330,900		1,490,100	19,000	
Sullivan			137,295	1,800	
Tioga			305,060	600	
Tompkins	4,455,470		424,900	20,000	
Ulster	3,000	155,000	750,460	121,700	
Warren			428,450	49,580	
Washington			461,230		
Wayne			553,560	25,000	
Westchester	541,800		13,357,975	2,944,900	
Wyoming			407,800	17,000	
Yates	44,160		140,400	56,000	
Total	\$79,268,264	\$12,411,060	\$204,991,496	\$37,404,090	\$5,895,370

COUNTIES	EDUCATIONAL — (Concluded)				AGRICULTURAL
	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens	Exhibition buildings and grounds of agricultural societies
Albany		\$4,100	\$165,000	\$5,164,750	\$18,000
Allegany		99,150		18,800	6,000
Bronx		461,500	60,000	69,012,005	
Broome		100,000		38,100	3,000
Cattaraugus		91,250	14,000	134,564	15,000
Cayuga		57,900		23,720	
Chautauqua		279,500	1,000	152,125	15,900
Chemung			85,000	182,500	50,000
Chenango		24,000		38,600	13,500
Clinton		2,200	15,000	51,400	8,000
Columbia		10,650	15,000	62,300	40,000
Cortland		33,500		3,950	22,000
Delaware		13,500		11,400	12,000
Dutchess		160,700	7,000	118,000	
Erie		684,790	1,469,390	9,987,336	50,000
Essex		19,000	1,500	12,800	5,000
Franklin		6,000		13,600	20,000
Fulton		105,000	26,500	49,500	
Genesee		41,800	4,000	40,850	68,000
Greene		30,000		3,200	10,000
Hamilton					
Herkimer		76,600	16,000	25,350	
Jefferson		224,360	6,000	2,550	74,000
Kings		2,243,300	233,500	57,207,875	
Lewis					18,000
Livingston		32,200	19,500	18,100	11,300
Madison		29,000	2,500	500	6,000
Monroe		161,700	19,500	3,690,480	15,000
Montgomery		36,000	36,000	8,500	20,000
Nassau		18,500		75,500	150,000
New York		29,737,500	2,814,000	554,687,700	
Niagara		96,500		4,301,150	
Oneida	\$1,236,694	282,200	63,000	311,375	22,000
Onondaga	575,000	328,550	145,000	2,357,750	
Ontario			10,000	90,200	23,000
Orange		116,300	192,000	198,800	2,000
Orleans		40,000	5,000	14,000	35,000
Oswego		43,000	300	169,200	25,000
Otsego		37,000		131,500	38,000
Putnam		20,000			
Queens		231,500	3,000	9,749,000	
Rensselaer		79,000		486,000	
Richmond		176,400	3,700	329,500	
Rockland		31,000	2,200	19,500	
Saint Lawrence		169,920	2,000	65,950	45,000
Saratoga		5,300	8,000	471,745	
Schenectady		70,000	20,000	713,200	
Schoharie			5,900	1,500	25,000
Schuyler		5,000		52,000	
Seneca		51,550		8,200	10,000
Steuben		70,100	6,000	86,900	28,000
Suffolk		142,500	44,500	145,400	17,400
Sullivan		600	1,000		
Tioga		70,000		6,400	15,000
Tompkins		79,000		51,750	30,000
Ulster		53,200	23,300	31,800	1,950
Warren		10,520		99,000	6,120
Washington		8,300	500	6,500	60,000
Wayne	612,664	20,000		52,900	66,000
Westchester		351,650	40,500	4,894,695	50,000
Wyoming		45,660	8,000	29,302	18,000
Yates		10,000			35,000
Total	\$2,424,358	\$37,528,450	\$5,594,290	\$725,658,272	\$1,201,170

COUNTIES	RELIGIOUS			
	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen	Property owned by clergymen	Moral and mental improvement
Albany.....	\$7,707,150	\$173,100	\$44,650	\$1,515,300
Allegany.....	857,115	78,270	3,660	700
Bronx.....	10,320,575	192,200	33,100	828,400
Broome.....	2,377,700	98,550	60,800	339,900
Cattaraugus.....	1,266,910	103,845	19,270	1,500
Cayuga.....	1,378,700	94,200	2,425	223,650
Chautauqua.....	1,642,625	153,585	21,380	138,210
Chemung.....	1,657,005	64,250	45,600	3,622,000
Chenango.....	337,070	65,200	8,000	6,000
Clinton.....	616,175	47,800	2,400	78,400
Columbia.....	743,465	98,100	7,600	1,229,621
Cortland.....	583,305	38,650	6,325	30,800
Delaware.....	530,855	88,850	9,900	20,000
Dutchess.....	1,943,475	142,750	9,900	240,110
Erie.....	19,317,185	456,175	133,455	1,464,855
Essex.....	379,070	45,660	1,900	10,000
Franklin.....	296,070	61,950	5,400	2,000
Fulton.....	714,265	56,265	15,325	74,000
Genesee.....	826,500	85,000	18,000	85,000
Greene.....	364,950	48,950	2,500	19,500
Hamilton.....	15,600	4,000	440	.....
Herkimer.....	952,800	63,530	10,250	157,500
Jefferson.....	2,327,580	131,700	10,890	317,000
Kings.....	34,970,325	481,200	211,150	4,007,350
Lewis.....	180,290	27,330	3,000	1,550
Livingston.....	616,750	84,700	10,400	.....
Madison.....	637,500	56,800	11,100	7,000
Monroe.....	9,485,700	241,450	195,900	2,767,400
Montgomery.....	1,043,800	72,070	11,000	83,000
Nassau.....	2,514,500	329,500	18,500	87,900
New York.....	133,788,450	282,500	39,000	16,851,000
Niagara.....	1,856,550	133,660	20,200	175,960
Oneida.....	3,931,545	207,150	44,680	194,300
Onondaga.....	6,615,390	133,560	144,125	765,000
Ontario.....	1,229,450	77,650	33,143	19,200
Orange.....	3,641,950	172,650	17,925	227,650
Orleans.....	966,550	49,750	8,500	550,000
Oswego.....	1,502,950	76,900	35,710	66,350
Otsego.....	701,950	77,150	20,900	15,000
Putnam.....	402,200	16,900	200	18,000
Queens.....	6,368,050	251,200	89,925	64,700
Rensselaer.....	3,354,965	147,060	22,290	659,500
Richmond.....	2,094,500	104,550	32,600	38,525
Rockland.....	1,224,930	61,730	2,000	193,500
Saint Lawrence.....	1,109,780	118,850	2,000	12,000
Saratoga.....	1,128,625	81,200	26,170	30,820
Schenectady.....	2,088,750	87,550	33,800	99,950
Schoharie.....	272,250	49,350	800	.....
Schuyler.....	68,950	21,225	650	.....
Seneca.....	606,450	43,100	3,000	.....
Steuben.....	1,329,450	111,625	10,140	9,500
Suffolk.....	2,014,350	250,300	18,025	113,300
Sullivan.....	304,325	8,700	925	.....
Tioga.....	410,785	34,330	6,440	.....
Tompkins.....	643,700	54,200	22,200	45,150
Ulster.....	1,275,695	126,440	56,285	138,550
Warren.....	516,180	24,070	10,255	99,400
Washington.....	789,100	83,600	9,325	9,000
Wayne.....	1,171,980	107,920	6,140	5,800
Westchester.....	15,509,350	210,340	79,350	2,194,900
Wyoming.....	725,900	92,140	10,290	2,700
Yates.....	293,200	35,850	7,350	8,500
Total.....	\$304,546,260	\$7,017,730	\$1,748,513	\$39,956,901

— Continued

COUNTIES	FRATERNAL AND BENEVOLENT		CHARITABLE		
	Fraternal	Benevolent	County, city, town and village, Homes	Homes for children	Homes for veteran soldiers and sailors
Albany.....	\$3,000	\$329,600	\$210,000	\$502,000	
Allegany.....	17,500	3,200	60,000		
Bronx.....		2,277,250		5,405,600	
Broome.....	169,000	59,700	50,000	4,000	
Cattaraugus.....		67,500	60,000		
Cayuga.....		14,350	43,000	27,500	
Chautauqus.....		39,575	132,000	121,150	
Chemung.....		200,000	41,000	50,000	
Chenango.....	4,500	3,000	35,000		\$405,000
Clinton.....		60,000	94,550		
Columbia.....	13,500	125,450	50,000	38,000	
Cortland.....	8,000	16,500	51,000	8,400	
Delaware.....	3,200		28,000		
Dutchess.....	3,500	155,200	180,000	259,500	
Erie.....		1,240,290	400,000	1,682,520	
Essex.....			42,000		
Franklin.....		4,000	10,000		
Fulton.....		1,500	30,000	3,000	
Genesee.....			58,150		
Greene.....	3,000	4,000	15,000	4,400	
Hamilton.....					
Herkimer.....	190,800	130,000	132,500		
Jefferson.....	2,550	128,000	60,000	130,400	
Kings.....	54,000	5,100,350		3,271,300	34,000
Lewis.....	1,800		30,000		
Livingston.....	33,500	7,500	75,000		
Madison.....	4,000	2,000	75,000	15,400	
Monroe.....		411,700	108,000	493,250	
Montgomery.....	74,500	25,000	20,000	25,000	
Nassau.....		30,000		75,000	
New York.....	2,876,000	11,622,900		5,790,700	
Niagara.....		54,580	175,000		
Oneida.....		832,000	500,000	143,500	
Onondaga.....	15,500	77,500	687,000	364,800	
Ontario.....		33,500	50,000	57,400	
Orange.....		78,200	150,000	90,800	
Orleans.....			96,300		
Oswego.....			80,000	116,000	
Otsego.....			50,000	84,000	
Putnam.....		5,600			
Queens.....		415,150		455,500	
Rensselaer.....	60,000	518,450	250,000	440,350	
Richmond.....		2,665,410	314,300	1,435,650	
Rockland.....	2,000	377,800	60,000	164,600	
Saint Lawrence.....	20,500	50,000	100,000	14,900	
Saratoga.....	55,900	12,000		30,000	
Schenectady.....		49,200	250,000	32,500	
Schoharie.....			20,000		
Schuyler.....					
Seneca.....	4,000	25,000	15,000		
Steuben.....	5,500		60,000	116,100	1,000,000
Suffolk.....	36,500	150,000	100,000	99,900	
Sullivan.....		3,400	8,000		
Tioga.....		5,000	25,000		
Tompkins.....		194,500	30,000	13,000	
Ulster.....		12,000	103,500	32,500	
Warren.....	63,400	21,000	10,200		
Washington.....	10,500	8,000	50,000		
Wayne.....			75,000		
Westchester.....	53,600	4,144,450	200,000	4,754,350	
Wyoming.....			40,000		
Yates.....		5,000			
Total.....	\$3,789,550	\$31,796,305	\$5,519,500	\$26,352,970	\$1,439,000

COUNTIES	CURATIVE			
	Generals hospitals and dispensaries	Hospital for insane	Tuber- culosis hospitals	Hospitals for contagious diseases
Albany.....	\$1,404,000		\$75,000	\$40,000
Allegany.....	40,000		2,000	
Bronx.....	4,294,810			
Broome.....	138,000	\$2,110,000	175,000	
Cattaraugus.....	106,380		25,450	
Cayuga.....	66,060		54,950	
Chautauqua.....	192,450			
Chemung.....	317,800		20,000	
Chenango.....	20,000		15,000	1,350
Clinton.....	111,500	491,500		
Columbia.....	42,200		60,000	
Cortland.....	80,050			
Delaware.....	4,000		30,000	
Dutchess.....	280,800	4,289,000	150,000	
Erie.....	1,828,105	4,936,820	750,000	88,250
Essex.....	36,650		602,135	
Franklin.....	26,000		77,220	
Fulton.....	95,000		20,000	
Genesee.....	37,400			
Greene.....				
Hamilton.....				
Herkimer.....	58,500		157,000	
Jefferson.....	423,800		50,000	
Kings.....	7,398,050	1,192,000		
Lewis.....				
Livingston.....				
Madison.....	22,900			
Monroe.....	1,743,250	1,201,100	241,100	
Montgomery.....	125,000		15,000	
Nassau.....	65,100			
New York.....	31,617,675	12,097,400		
Niagara.....	329,000		5,500	4,500
Oneida.....	737,500	1,285,000	350,000	3,000
Onondaga.....	810,650		1,049,200	
Ontario.....	198,000		31,000	1,000
Orange.....	845,400	2,012,500	4,800	1,000
Orleans.....	40,000			
Oswego.....	145,000		50,000	
Otsego.....	455,800		50,000	
Putnam.....				
Queens.....	2,153,500			
Rensselaer.....	1,347,250		250,000	8,000
Richmond.....	1,225,700			
Rockland.....	41,400		85,000	
Saint Lawrence.....	75,000			
Saratoga.....	55,300		1,280	
Schenectady.....	211,000		58,000	
Schoharie.....				
Schuyler.....				
Seneca.....		938,600		
Steuben.....	80,000		40,000	
Suffolk.....	103,000	7,000,000	43,000	
Sullivan.....			200,000	
Tioga.....				
Tompkins.....	101,200		17,500	
Ulster.....	100,000		1,450	
Warren.....	140,000			
Washington.....	250,000			
Wayne.....				
Westchester.....	5,555,450		378,150	60,000
Wyoming.....				
Yates.....				
Total.....	\$65,555,710	\$37,553,920	\$5,134,735	\$207,100

COUNTIES	CURATIVE — (Concluded)			
	Hospitals for con- valescents	Maternity hospitals	Hospitals for children	Hospitals for other special diseases
Albany.....		\$600,000		\$150,000
Allegany.....				
Bronx.....				711,000
Broome.....				
Cattaraugus.....				
Cayuga.....				
Chautauqua.....				
Chemung.....				
Chenango.....				
Clinton.....				
Columbia.....				
Cortland.....				
Delaware.....				
Dutchess.....				
Erie.....			\$282,350	100,890
Essex.....				
Franklin.....				
Fulton.....				
Genesee.....				
Greene.....				
Hamilton.....				
Herkimer.....				
Jefferson.....				
Kings.....		65,500	227,500	201,000
Lewis.....				
Livingston.....				94,600
Madison.....				
Monroe.....			85,200	
Montgomery.....				
Nassau.....				
New York.....	53,100	804,000	508,000	5,902,500
Niagara.....				
Onieda.....		22,000		
Onondaga.....				
Ontario.....				
Orange.....				
Orleans.....				
Oswego.....				
Otsego.....				
Putnam.....				
Queens.....				
Rensselaer.....				
Richmond.....	6,000,000			
Rockland.....				
Saint Lawrence.....				
Saratoga.....				
Schenectady.....				
Schoharie.....				
Schuyler.....				
Seneca.....				
Steuben.....				
Suffolk.....				
Sullivan.....				
Tioga.....				
Tompkins.....				
Ulster.....				
Warren.....				
Washington.....				
Wayne.....	1,505,000			
Westchester.....				
Wyoming.....				
Yates.....				
Total.....	\$7,558,100	\$1,491,500	\$1,103,050	\$7,159,990

COUNTIES	PROTECTIVE			
	Fire	Police	Jails, peni- tentiaries and other places for punishment of crime	Lighthouses
Albany.....	\$380,100	\$236,000	\$500,000	
Allegany.....	17,425		100	
Bronx.....	1,238,500	785,600	1,400,000	\$21,500
Broome.....	140,050	65,000		
Cattaraugus.....	28,400		150	
Cayuga.....	67,500		1,380,000	1,800
Chautauqua.....	68,000		25,000	53,000
Chemung.....	149,380		100,000	
Chenango.....	4,000		20,000	
Clinton.....	5,540		1,780,250	6,280
Columbia.....	43,300		205,000	
Cortland.....	69,800			
Delaware.....	16,200		30,000	
Dutchess.....	219,000			
Erie.....	908,784	477,415	880,280	4,858,180
Essex.....	21,000		8,800	17,170
Franklin.....	12,200		2,500	
Fulton.....	124,650		35,000	
Genesee.....	6,000	15,000	50,000	
Greene.....	28,400			
Hamilton.....				
Herkimer.....	20,650		20,000	
Jefferson.....	210,223		150,300	54,000
Kings.....	2,598,675	1,877,400	516,000	23,000
Lewis.....	3,000		8,000	
Livingston.....	8,700		1,500	
Madison.....	10,050		1,000	
Monroe.....	882,850	228,700	105,000	25,000
Montgomery.....	54,200	10,000	61,000	
Nassau.....	210,375			
New York.....	11,189,000	4,805,000	28,115,000	
Niagara.....	208,300	71,500	45,000	160,000
Oneida.....	282,200		60,000	
Onondaga.....	396,425		569,700	
Ontario.....	39,250		35,000	
Orange.....	267,175		20,000	
Orleans.....	600			
Oswego.....	56,600		90,800	704,000
Otsego.....	34,550			
Putnam.....	7,500			
Queens.....	858,900	561,100		
Rensselaer.....	357,940	105,000	200,000	
Richmond.....	268,500	15,400		1,121,600
Rockland.....	107,100			6,000
Saint Lawrence.....	69,250	5,000	24,000	9,000
Saratoga.....	33,300			
Schenectady.....	6,500			
Schoharie.....	5,700			
Schuyler.....				
Seneca.....	16,500		40,000	
Steuben.....	46,300		1,000	
Suffolk.....	152,600		176,200	373,000
Sullivan.....	3,650			
Tioga.....	33,750		45,000	
Tompkins.....	33,400		15,000	
Ulster.....	64,710		65,000	
Warren.....	21,000			
Washington.....	31,200		450,000	
Wayne.....	14,800		20,600	
Westchester.....	1,029,625	285,500	2,261,800	
Wyoming.....	41,400		37,000	
Yates.....	7,600		30,000	
Total.....	\$23,223,277	\$9,543,615	\$39,576,060	\$7,433,510

COUNTIES	DEFENSIVE			
	Armories	Forts and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings
Albany.....	\$550,000			\$3,078,480
Allegany.....				
Bronx.....	1,760,000	\$1,500,000		1,900
Broome.....	250,000			
Cattaraugus.....	170,250			
Cayuga.....	276,000			
Chautauqua.....	38,400			
Chemung.....	80,000			
Chenango.....				
Clinton.....		752,600		
Columbia.....	160,000			
Cortland.....				
Delaware.....	40,000			
Dutchess.....	60,000			
Erie.....	1,905,870	580,700		100,000
Essex.....				
Franklin.....	30,000			
Fulton.....	50,000			
Genesee.....				
Greene.....	50,000			
Hamilton.....				
Herkimer.....	50,000			
Jefferson.....	150,000		\$40,800	1,200,000
Kings.....	3,618,800	27,800,900	134,500	27,887,100
Lewis.....				
Livingston.....				
Madison.....				
Monroe.....	420,000			8,000
Montgomery.....	100,000			
Nassau.....				
New York.....	11,350,000	7,000,000		1,574,300
Niagara.....	100,000	986,600		
Oneida.....	100,000			
Onondaga.....	700,000			
Ontario.....	80,000			
Orange.....	272,000		10,401,500	
Orleans.....	80,000			
Oswego.....	95,000	500,000		
Otsego.....	75,000			
Putnam.....				
Queens.....	90,000	3,265,000		83,200
Rensselaer.....	93,500		5,750	
Richmond.....		1,781,000		
Rockland.....				
Saint Lawrence.....	60,000			
Saratoga.....	40,000			
Schenectady.....	125,000			4,000,000
Schoharie.....				
Schuyler.....				
Seneca.....				
Steuben.....	100,000			
Suffolk.....	17,000	1,843,500	4,500	
Sullivan.....				
Tioga.....				
Tompkins.....				
Ulster.....	104,000			
Warren.....	40,000			
Washington.....				
Wayne.....				
Westchester.....	402,000	2,000,000	105,000	
Wyoming.....				
Yates.....				
Total.....	\$23,682,820	\$48,010,300	\$10,692,050	\$37,932,980

COUNTIES	PUBLIC UTILITIES				
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets
Albany.....	\$3,294,900	\$15,000		\$141,000	\$200,000
Allegany.....	298,000				
Bronx.....	21,157,800	150,000	\$22,057,000	167,000	
Broome.....	3,175,000	15,000		2,500	
Cattaraugus.....	1,068,398	20,000	268,750		
Cayuga.....	333,340		92,000		
Chautauqua.....	489,395	118,000	1,000		29,400
Chemung.....	664,800				
Chenango.....	107,150				
Clinton.....	301,350	700			
Columbia.....	240,000				1,000
Cortland.....	60,400	12,000			
Delaware.....	34,000				
Dutchess.....	50,000		20,120		
Erie.....	17,113,405	22,500	328,769	59,070	1,434,420
Essex.....	8,500	14,000			
Franklin.....	12,000	4,000			
Fulton.....	14,950		205,200		
Genesee.....	330,500	76,000	245,000		
Greene.....	10,000				
Hamilton.....					
Herkimer.....	107,000	289,000			
Jefferson.....	1,654,000	10,000	5,000		
Kings.....	29,008,450	350,000	33,388,925	533,000	1,371,500
Lewis.....	60,000				
Livingston.....	202,320		120,000		
Madison.....	320,000				
Monroe.....	441,500		905,350	41,500	190,000
Montgomery.....					
Nassau.....	124,400		3,000	1,000	
New York.....	34,703,950	450,000	18,700,000	1,961,700	3,480,000
Niagara.....	246,500		160,000		84,400
Oneida.....	350,000	80,000		4,500	
Onondaga.....	6,611,800	25,000	13,100	45,000	
Ontario.....	415,000	18,000			
Orange.....	178,700		75,000		
Orleans.....	32,800	16,000	25,000		
Oswego.....	1,224,793		29,000		
Otsego.....	60,000				
Putnam.....					
Queens.....	7,824,275	414,500	10,393,900	12,000	
Rensselaer.....	127,000			211,800	40,000
Richmond.....	4,708,600	66,000	2,196,600		
Rockland.....	29,000		29,000		
Saint Lawrence.....	296,000				
Saratoga.....	208,000		4,120	60,000	
Schenectady.....	688,000		133,000		112,600
Schoharie.....	48,000				
Schuyler.....					
Seneca.....			15,000		
Steuben.....	169,000	50,000			
Suffolk.....	180,000				
Sullivan.....					
Tioga.....	256,000	12,000			
Tompkins.....	642,000	10,000	151,000		
Ulster.....	90,000		75,000		
Warren.....	350,000				
Washington.....	150,050				
Wayne.....	280,000		295,000		
Westchester.....	6,616,300		518,850	121,000	
Wyoming.....	215,200	40,000	1,000		
Yates.....	100,000				
Total.....	\$147,482,526	\$2,277,700	\$90,454,684	\$3,361,070	\$6,940,320

COUNTIES	PUBLIC UTILITIES — (Concluded)			ADMINISTRATION BUILDINGS	
	Bridges, docks and ferries	Subways	Canals	Post office buildings	Courthouses and adminis- tration buildings and grounds
Albany.....	\$1,459,100		\$1,732,900	\$900,000	\$39,227,218
Allegany.....	521,585				166,410
Bronx.....	10,078,700	\$17,520,910	590,000	130,000	3,287,745
Broome.....	165,099			200,000	1,831,780
Cattaraugus.....	474,930			118,000	234,535
Cayuga.....	117,005			188,250	215,695
Chautauqua.....	307,215			112,785	339,945
Chemung.....	125,238			250,000	444,440
Chenango.....	93,720				99,030
Clinton.....	116,052		10,000		261,695
Columbia.....	237,720			75,000	310,800
Cortland.....	120,910			70,000	85,920
Delaware.....	126,230				215,850
Dutchess.....	340,775			55,000	426,625
Erie.....	1,458,185		1,566,705	1,870,000	3,787,957
Essex.....	256,304				109,140
Franklin.....	193,205			25,000	91,430
Fulton.....	27,175			175,000	133,344
Genesee.....	216,314			75,000	145,900
Greene.....	329,250				209,350
Hamilton.....	66,400				19,350
Herkimer.....	402,740		95,000		1,075,533
Jefferson.....	385,275			150,000	966,105
Kings.....	41,272,440	57,575,650	2,929,865	1,100,000	11,048,855
Lewis.....	128,987				72,398
Livingston.....	165,010				161,450
Madison.....	118,380				240,635
Monroe.....	167,950		131,300	880,000	3,496,005
Montgomery.....	316,200		595,740	50,000	83,100
Nassau.....	151,000				884,800
New York.....	243,892,170	185,426,552	3,000	16,504,000	60,726,800
Niagara.....	195,482		30,640	330,000	419,320
Oneida.....	469,245		861,000	588,000	1,535,220
Onondaga.....	536,255		202,925	399,000	3,007,165
Ontario.....	216,065			150,000	630,290
Orange.....	177,725			327,000	517,710
Orleans.....	2,436,400		1,800,000		226,850
Oswego.....	155,565		30,000	260,000	1,029,650
Otsego.....	209,490			95,000	209,700
Putnam.....	15,500				71,300
Queens.....	8,534,615	5,968,000	475,000		2,761,575
Rensselaer.....	359,670			482,500	1,174,960
Richmond.....	7,725,675				3,112,750
Rockland.....	67,900				269,000
Saint Lawrence.....	811,285			145,000	400,900
Saratoga.....	5,049,175			64,500	377,530
Schenectady.....	40,000		18,000	180,000	1,114,500
Schoharie.....	219,761				55,125
Schuyler.....	14,770				13,450
Seneca.....	26,010			19,000	116,200
Steuben.....	902,460			165,000	314,700
Suffolk.....	154,085				409,800
Sullivan.....	40,900				102,300
Tioga.....	54,425				94,590
Tompkins.....	161,435		500	50,000	131,525
Ulster.....	1,507,921			85,000	400,075
Warren.....	145,620			85,000	157,800
Washington.....	78,050		1,700,000		109,755
Wayne.....	206,875		6,993,000	56,000	302,600
Westchester.....	556,125			511,000	4,666,225
Wyoming.....	207,305				164,860
Yates.....	61,110			40,000	74,950
Total.....	\$335,188,133	\$266,491,112	\$19,765,575	\$26,960,035	\$154,451,245

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COUNTIES	MISCELLANEOUS				
	Cemeteries	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money
Albany.....	\$5,311,500				\$321,120
Allegany.....	441,745				151,236
Bronx.....	8,534,200				57,225
Broome.....	165,770				437,275
Cattaraugus.....	214,670		\$49,940	\$13,300	192,297
Cayuga.....	349,025			200	235,363
Chautauque.....	1,106,585	\$35,000			364,929
Chemung.....	345,880				295,686
Chenango.....	153,500	10,000			142,890
Clinton.....	24,600				69,599
Columbia.....	317,485	15,000			76,975
Cortland.....	73,200			100	101,178
Delaware.....	249,800				108,177
Dutchess.....	2,472,750		523,700		90,320
Erie.....	82,585			1,600	820,867
Essex.....	25,810		142,000		59,325
Franklin.....	143,520				35,051
Fulton.....	665,910		150,000	1,500	182,785
Genesee.....	59,400				108,800
Greene.....	1,060			12	45,614
Hamilton.....	221,230	2,400			3,230
Herkimer.....	973,100	8,000			146,250
Jefferson.....	14,052,150				268,863
Kings.....	71,846				337,610
Lewis.....	106,525	20,000			44,335
Livingston.....	179,320			5,000	70,900
Madison.....	1,013,890				130,378
Monroe.....	214,850				699,495
Montgomery.....	371,500	11,000			27,765
Nassau.....	3,372,000				52,720
New York.....	1,474,665		469,400		18,200
Niagara.....	407,350			1,000	186,159
Oneida.....	1,594,925		50,000		717,545
Onondaga.....	628,800			6,720	707,403
Ontario.....	1,512,625				135,915
Orange.....	1,519,555				267,839
Orleans.....	434,905	6,000			58,175
Oswego.....	371,990				235,775
Otsego.....	29,675				124,775
Putnam.....	10,765,050				3,250
Queens.....	643,850				170,470
Rensselaer.....	472,850				256,123
Richmond.....	95,100				39,880
Rockland.....	657,455	5,000			114,950
Saint Lawrence.....	292,765			100	177,635
Saratoga.....	609,975				111,764
Schenectady.....	327,750				105,089
Schoharie.....	31,550				55,277
Schuyler.....	113,565				27,045
Seneca.....	669,780	9,000			63,030
Steuben.....	507,800	3,000	58,500		321,617
Suffolk.....	24,115	150			111,619
Sullivan.....	753,485				26,250
Tioga.....	252,800				97,072
Tompkins.....	160,610				199,784
Ulster.....	52,070	16,570		200	175,520
Warren.....	399,500				173,500
Washington.....	1,421,725				68,394
Wayne.....	2,158,300				212,562
Westchester.....	164,635				223,470
Wyoming.....	60,550				107,728
Yates.....					92,365
Total.....	\$70,112,926	\$141,120	\$1,443,540	\$29,732	\$11,064,438

TABULATION
OF THE
ASSESSMENT OF INCORPORATED COMPANIES
BY
CITIES AND TOWNS FOR THE YEAR 1920, AS REPORTED
BY CLERKS OF BOARDS OF SUPERVISORS

ASSESSED VALUES OF PROPERTY OF INCORPORATED
MENT ROLLS OF COUNTIES
REPORTED TO STATE TAX DEPARTMENT

COUNTIES	STEAM RAILROADS			ELECTRIC RAILROADS		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany.....	\$10,697,483	\$1,375,265	\$1,000,000	\$1,024,250	\$2,806,530	
Allegany.....	3,143,515	33,051		134,900	44,980	
Broome.....	3,788,245	882,762		437,400	650,511	
Cattaraugus.....	5,688,301	115,414		333,487	254,640	
Cayuga.....	3,221,737	884,740		464,530	249,935	
Chautauqua.....	6,757,438	438,840		1,183,029	663,480	
Chemung.....	3,020,586	518,391	585,091	1,517,633	1,662,440	\$1,637,720
Chenango.....	1,821,991	100,685				
Clinton.....	1,777,830	72,392		41,650	20,300	
Columbia.....	5,227,891	343,101		559,870	83,663	
Cortland.....	1,387,824	28,274		116,364	138,728	
Delaware.....	2,927,774	95,879				
Dutchess.....	9,621,033	909,870		83,050	356,980	
Erie.....	74,350,186	5,873,110	40,000	5,969,542	7,769,416	
Essex.....	1,639,823	37,580	25,000			
Franklin.....	1,725,450	25,464		79,740		
Fulton.....	256,543			558,050	147,150	
Genesee.....	6,261,683	123,262		850	22,410	
Greene.....	586,371	80,175				
Hamilton.....	78,050	14,463				
Herkimer.....	4,591,050	342,649		759,830	316,970	
Jefferson.....	3,141,488	205,924		101,075	65,075	
Lewis.....	624,740	21,460	7,000			
Livingston.....	3,773,495	83,228		5,850		
Madison.....	2,844,717	133,396		160,650	79,100	
Monroe.....	12,854,552	2,771,110		2,238,980	6,371,693	
Montgomery.....	3,682,992	316,534		653,060	109,800	
Nassau.....	1,844,933	108,162		193,362	387,753	
New York (Gr'ter)	233,315,810	63,606,677	984,500	112,276,245	144,645,784	79,000
Niagara.....	8,392,138	1,081,040		2,909,165	1,536,784	30,000
Oneida.....	12,477,513	1,452,934		689,995	1,057,034	
Onondaga.....	9,552,076	1,465,695	3,520	1,658,990	2,913,929	
Ontario.....	4,671,520	211,495		633,121	144,650	
Orange.....	7,526,762	217,395		181,205	255,817	
Orleans.....	1,400,576	46,206		160,080	46,256	
Oswego.....	3,264,660	604,891	1,550	194,617	108,900	
Otsego.....	1,843,367	89,454		490,200	83,961	
Putnam.....	1,322,380	23,850				
Rensselaer.....	6,481,175	1,060,872		766,600	1,567,063	75,000
Rockland.....	1,777,500	36,091			8,200	
Saint Lawrence.....	2,911,084	463,575		1,550	51,020	
Saratoga.....	2,743,106	463,235		807,950	348,418	7,728
Schenectady.....	5,581,841	665,815		779,473	899,780	
Schoharie.....	1,026,634	47,853				
Schuyler.....	1,510,345	23,299			72,150	
Seneca.....	1,652,170	162,162		56,880	113,690	
Steuben.....	5,102,305	592,687		125,500	130,960	
Suffolk.....	2,295,488	24,025		58,090	96,530	
Sullivan.....	1,516,280	12,799				
Tioga.....	2,012,145	232,895		9,550	32,800	
Tompkins.....	1,302,990	77,909		101,100	90,348	
Ulster.....	3,268,840	689,856		70,520	179,050	
Warren.....	587,245	22,112		123,350	130,496	
Washington.....	1,475,457	267,151		82,300	67,656	
Wayne.....	4,163,590	788,954		644,463	356,095	
Westchester.....	29,325,960	1,112,336	4,625	832,670	1,911,220	
Wyoming.....	1,463,763	44,217				
Yates.....	880,050	18,646		13,500	38,480	
Total.....	\$538,182,491	\$91,541,207	\$2,651,286	\$140,284,246	\$179,088,623	\$1,829,448

TED COMPANIES AS SHOWN UPON LOCAL ASSESS- FOR THE YEAR 1920

BY CLERKS OF BOARDS OF SUPERVISORS

COUNTIES	GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES			WATER SUPPLY COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany.....	\$1,680,100	\$3,687,250	\$350,000	\$107,500	\$39,875	
Allegany.....	1,009,109	440,890			18,430	
Broome.....	784,475	1,321,383	90,000	30,500	153,550	
Cattaraugus.....	859,865	676,388	25,975	23,440	48,915	
Cayuga.....	233,755	480,665		1,370	16,275	
Chautauqua.....	533,930	2,020,931		1,100	1,610	
Chemung.....	33,500	41,435	21,060			
Chenango.....	53,650	95,891		75,050	77,008	
Clinton.....	88,900	53,772	2,655		670	
Columbia.....	34,166	63,811				
Cortland.....	24,905	85,951		1,500		
Delaware.....	51,030	73,440		93,175	118,114	
Dutchess.....	745,450	976,809		39,270	56,700	
Erie.....	2,445,191	13,092,014	507,260	616,474	522,037	
Essex.....	80,205	127,066		4,300	24,749	
Franklin.....	84,850	271,298		8,400	25,367	\$6,000
Fulton.....	670,710	1,274,701		362,750	8,650	
Genesee.....	553,117	628,393	150	55,000	840	
Greene.....	144,350	94,500		24,410	28,090	
Hamilton.....					2,092	
Herkimer.....	469,870	573,201	1,600	144,580	8,774	
Jefferson.....	1,315,357	804,497				
Lewis.....	583,279	73,868	1,500	15,112	3,382	
Livingston.....	91,902	282,567		118,825	960	
Madison.....	59,700	100,130	7,000	12,400	1,330	
Monroe.....	6,665,487	10,325,503	1,000	405,525	398,684	
Montgomery.....	350,188	367,606		7,000	25,360	
Nassau.....	168,500	1,642,753		622,875	556,396	
New York (Gr'ter)	181,341,090	139,854,954	2,064,900	4,305,100	3,340,800	114,700
Niagara.....	20,876,748	4,251,139		237,745	80,000	3,500
Oneida.....	3,207,743	1,574,491	25,000	771,578	883,722	
Onondaga.....	3,230,030	5,541,860	57,376	863,090	276,799	149,600
Ontario.....	379,074	524,126	500	580,770	3,252	
Orange.....	866,268	1,122,332		108,150	167,710	
Orleans.....	304,180	232,190		23,000		
Oswego.....	1,796,378	402,939	72,086	1,300	9,450	
Otsego.....	87,880	159,989	200	155,500	208,711	2,000
Putnam.....	1,900	37,200				
Rensselaer.....	1,393,102	2,173,565		85,920	61,600	
Rockland.....	355,061	271,897		139,550	293,842	
Saint Lawrence.....	2,408,860	670,047		1,200	64,026	
Saratoga.....	1,317,659	392,332	22,350	138,946	480	
Schenectady.....	564,243	2,261,962		13,420	2,100	
Schoharie.....	24,760	36,150		16,850	14,830	
Schuyler.....	56,125	33,834				
Seneca.....	64,800	199,389		84,000	129,119	
Steuben.....	293,810	877,774		13,350	76,730	
Suffolk.....	633,847	1,026,134		146,316	592,704	
Sullivan.....	8,250	33,090		500	5,544	
Tioga.....	1,100	100,094			41,356	
Tompkins.....	200,250	593,164		3,300		
Ulster.....	503,130	537,338		21,005	14,085	
Warren.....	285,505	138,373		6,955	14,568	
Washington.....	357,400	179,892	1,000	35,700	73,455	
Wayne.....	794,444	318,446		18,600	12,000	
Westchester.....	3,500,997	7,909,013		1,670,265	1,888,858	10,000
Wyoming.....	168,145	279,248		9,785	3,641	
Yates.....	66,800	30,146				
Total.....	\$244,904,120	\$211,439,021	\$3,251,612	\$12,222,451	\$10,397,240	\$285,800

COUNTIES	TELEPHONE AND TELEGRAPH COMPANIES			MERCANTILE AND MANUFACTURING COMPANIES	
	Real	Special franchises equalized	Personal	Real	Personal
Albany.....	\$1,268,970	\$1,362,755		\$13,070,345	
Allegany.....	123,646	173,602		1,918,048	
Broome.....	301,989	498,532		9,979,228	\$119,900
Cattaraugus.....	134,044	480,625		4,543,689	48,120
Cayuga.....	75,156	472,293	\$200	2,299,995	2,500
Chautauqua.....	243,415	738,877	2,000	7,235,585	
Chemung.....	249,690	494,329	494,383	5,040,945	21,690
Chenango.....	37,653	152,816		1,149,235	
Clinton.....	35,835	146,960	3,245	1,180,173	7,500
Columbia.....	94,878	289,239		3,786,500	4,400
Cortland.....	87,950	239,028		1,055,960	
Delaware.....	80,943	89,597		987,115	
Dutchess.....	323,329	762,770		5,500,669	3,500
Erie.....	3,430,623	5,857,621	5,800	119,196,297	146,750
Essex.....	49,684	173,427		4,225,955	500
Franklin.....	27,977	98,412	2,260	1,681,625	1,300
Fulton.....	26,418	331,926		1,628,125	
Genesee.....	144,305	443,623		3,037,470	1,800
Greene.....	30,209	147,603	500	1,781,975	25,650
Hamilton.....	3,374	15,275		1,004	
Herkimer.....	94,090	363,658	1,500	7,378,820	18,600
Jefferson.....	446,379	490,782	1,200	5,156,490	
Lewis.....	23,474	66,674	8,000	1,397,484	41,000
Livingston.....	60,571	505,011	1,600	2,095,220	15,600
Madison.....	66,905	241,507	8,000	175,700	2,100
Monroe.....	1,150,079	2,884,737	4,500	38,618,785	97,100
Montgomery.....	124,764	280,374		4,086,500	4,000
Nassau.....	109,871	1,434,069		2,134,850	1,000
New York (Greater).....	54,269,505	66,264,369	484,800	774,897,245	
Niagara.....	154,498	1,027,072	1,500	24,453,295	14,200
Oneida.....	189,853	792,332		15,977,054	69,500
Onondaga.....	1,080,110	2,086,761	34,914	30,402,450	113,565
Ontario.....	113,265	511,827		3,411,025	1,200
Orange.....	329,855	590,288	11,650	6,533,519	28,750
Orleans.....	61,885	338,472		1,239,830	1,000
Oswego.....	82,470	364,799	12,508	6,841,560	5,342
Otsego.....	53,615	162,030	5,100	1,063,300	18,500
Putnam.....	79,825	186,115		498,550	8,300
Rensselaer.....	457,171	981,096		7,419,236	55,000
Rockland.....	101,670	439,408		789,400	
Saint Lawrence.....	108,846	324,638	600	7,770,495	6,200
Saratoga.....	149,711	526,135	60,610	1,878,390	1,000
Schenectady.....	232,713	560,864		16,690,736	9,000
Schoharie.....	3,641	96,695		345,900	8,600
Schuyler.....	11,195	78,965		797,860	
Seneca.....	18,150	214,300		826,550	
Steuben.....	261,464	522,596		1,398,987	
Suffolk.....	288,368	1,056,472		2,386,742	46,700
Sullivan.....	41,009	35,042		222,175	
Tioga.....	55,535	122,450		238,550	
Tompkins.....	120,749	276,763		1,667,190	
Ulster.....	237,907	413,120	350	2,719,888	13,600
Warren.....	48,700	205,449		1,522,679	
Washington.....	63,028	252,822		2,807,306	21,200
Wayne.....	112,074	247,975		1,627,062	26,980
Westchester.....	990,385	4,531,468	8,000	33,300,778	1,500
Wyoming.....	37,207	348,394	15,000	1,277,913	2,000
Yates.....	4,730	99,876	1,000	185,950	
Total.....	\$68,605,355	\$102,944,745	\$1,189,220	\$1,201,435,402	\$1,015,147

COUNTIES	REALTY COMPANIES		BRIDGE COMPANIES		TRANSPORTATION COMPANIES	
	Real	Personal	Real	Personal	Real	Personal
Albany.....	\$1,391,045	\$20,000	\$165,280		\$80,000	\$2,000
Allegany.....	26,100					
Broome.....	815,165		12,200		3,400	
Cattaraugus.....	140,810					
Cayuga.....	900					
Chautauqua.....	190,750				5,500	
Chemung.....	266,800		333,700			
Chenango.....	107,200					
Clinton.....	173,400				2,140	
Columbia.....	68,870				15,750	385
Cortland.....	12,500					
Delaware.....	2,400					
Dutchess.....	1,404,963				195,100	
Erie.....	22,331,970		1,046,140	\$250,000	718,540	500,600
Essex.....	580,319				16,500	
Franklin.....	107,230				3,000	100
Fulton.....	38,470					
Genesee.....	26,571					
Greene.....	156,825				23,500	
Hamilton.....					1,040	
Herkimer.....	129,880				9,300	
Jefferson.....	760,375				9,600	
Lewis.....	4,050					
Livingston.....	74,876					
Madison.....						
Monroe.....	860,150		10,000		232,800	3,000
Montgomery.....	6 43,412				500	
Nassau.....	71,156,650	130,500			2,000	
New York (Greater).....	1,0 3,574,978	9,674,100	1,416,450		20,328,750	9,643,000
Niagara.....	763,334		338,270		25,090	4,000
Oneida.....					30,000	
Onondaga.....	3,863,286				2,600	
Ontario.....	54,500				550	2,000
Orange.....	1,627,545		61,200		300,200	
Orleans.....					22,400	
Oswego.....	34,400					
Otsego.....	110,125					
Putnam.....	130,800					
Rensselaer.....	104,300		30,500		142,100	
Rockland.....	48,300					
Saint Lawrence.....	737,250		10,000		8,100	
Saratoga.....	291,293					
Schenectady.....	538,270					
Schoharie.....	1,400					
Schuyler.....	11,000					
Seneca.....	178,600					
Steuben.....	28,210				600	
Suffolk.....	2,130,820				6,500	
Sullivan.....	400		6,500			
Tioga.....	2,500					
Tompkins.....	227,615					
Ulster.....	267,860				381,595	97,500
Warren.....	86,015					86,000
Washington.....	137,097				7,050	50,000
Wayne.....	19,250					
Westchester.....	24,568,682	2,970			3,325	
Wyoming.....	75,750					
Yates.....	1,000					
Total.....	\$1,146,575,261	\$9,827,570	\$3,430,240	\$250,000	\$22,577,530	\$10,388,585

COUNTIES	FINANCIAL AND INSURANCE COMPANIES. (Exclusive of banks and trust companies)		HOTEL COMPANIES		AMUSEMENT COMPANIES, RACING ASSOCIATIONS, COUNTRY CLUBS, YACHT CLUBS	
	Real	Personal	Real	Personal	Real	Personal
Albany.....	\$612,225		\$1,697,000		\$764,100	
Allegany.....						
Broome.....	500,000				127,000	
Cattaraugus.....	3,000					
Cayuga.....					26,600	
Chautauqua.....	36,100		96,500		46,000	
Chemung.....					109,200	
Chenango.....	6,300		13,000		19,000	
Clinton.....			2,500			
Columbia.....						
Cortland.....					26,400	
Delaware.....						
Dutchess.....	14,800		259,200		121,430	
Erie.....	1,865,850	\$2,000	4,076,835		2,489,885	\$20,000
Essex.....			193,710		221,340	
Franklin.....			544,930	\$20,000	74,300	
Fulton.....			60,000			
Genesee.....	7,200				6,000	
Greene.....	1,200		25,200		25,000	
Hamilton.....						
Herkimer.....			62,938			
Jefferson.....	59,475					
Lewis.....						
Livingston.....					8,200	
Madison.....			4,400			
Monroe.....	34,075		2,115,000			
Montgomery.....						1,000
Nassau.....	69,550		393,500		2,006,650	
New York (Greater).....	170,726,295	3,682,750	34,159,400	7,500	26,611,700	68,000
Niagara.....	239,410		466,020		168,380	
Oneida.....			800,000			1,000
Onondaga.....	300	500	1,383,500		848,500	
Ontario.....					67,700	
Orange.....	4,225		126,400		89,900	
Orleans.....						
Oswego.....	62,800		53,000			
Otsego.....	10,500		39,000		20,250	
Putnam.....						
Rensselaer.....	11,000		100,000		300,000	
Rockland.....						
Saint Lawrence.....	12,400		30,000		194,155	
Saratoga.....	284,200		174,575		146,500	
Schenectady.....	12,050		12,655		267,330	
Schoharie.....						
Schuyler.....						
Seneca.....			4,200			
Steuben.....						
Suffolk.....	56,700				302,250	
Sullivan.....						
Tioga.....						
Tompkins.....					186,050	
Ulster.....	6,600		117,000		11,700	
Warren.....	190,000		67,000		83,250	
Washington.....						
Wayne.....	91,325				36,500	
Westchester.....	1,592,845		213,825		4,893,865	
Wyoming.....						
Yates.....						
Total.....	\$176,510,425	\$3,685,250	\$47,291,288	\$27,500	\$40,299,135	\$90,000

TABULATION
OF THE
AGGREGATE VALUATIONS OF REAL AND PERSONAL
ESTATE, TAXES LEVIED, RECEIPTS, INDEBTED-
NESS, AND SINKING FUNDS, AND
TAX RATES

IN THE
CITIES AND TOWNS OF NEW YORK

Statistics as to acres of land, assessment of real and personal estate, amount of taxes for State, county, town, court and stenographers, and armory purposes, receipts from business corporations, personal incomes, motor vehicles, recording mortgages, taxes on bank stock, bonded indebtedness, temporary indebtedness and sinking funds obtained from clerks of boards of supervisors.

Statistics as to the amount of taxes for city purposes, and receipts from other sources, obtained from fiscal officials of cities.

Statistics as to amount of taxes for village purposes, and receipts from other sources, obtained from fiscal officials of villages.

Statistics as to amount of taxes for school purposes, and receipts from State for public schools obtained from the State Education Department.

ALBANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Albany, city	10,067	113,344	\$116,788,920	\$114,570,990
Berne	38,025	1,371	636,492	661,134
Bethlehem	30,188	4,430	3,636,772	3,777,572
Coeymans (including Ravens village) ..	30,802	4,147	2,147,025	2,369,532
Cohoes, city	2,600	22,987	12,788,717	13,769,833
Colonie (including Colonie village) ..	29,450	10,196	9,263,370	9,611,515
Green Island (including Green Island village)	650	4,411	2,517,838	2,615,317
Guiderland (including Altamont village)	34,941	3,117	1,831,340	2,155,873
Knox	25,392	975	588,540	611,326
New Scotland (including Voorheesville village)	35,152	2,470	1,688,464	1,863,448
Rensselaerville	36,565	1,345	726,806	754,944
Watervliet, city	931	16,073	9,452,707	9,273,191
Westerlo	35,788	1,240	573,802	596,017
Total	310,351	186,106	\$182,630,692	\$182,630,692

ALLEGANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Alfred (including Alfred village)	19,200	1,269	\$940,860	\$820,030
Allen	22,764	524	285,297	298,389
Alma	22,349	643	1,396,895	1,187,061
Almond (including part of Almond village)	27,374	1,121	766,980	704,614
Amity (including Belmont village) ..	21,960	1,843	1,380,038	1,876,377
Andover (including Andover village) ..	23,756	1,809	1,573,756	1,258,687
Angelica (including Angelica village) ..	22,740	1,502	717,738	887,161
Belfast	21,988	1,279	984,900	929,948
Birdsall	22,267	464	308,537	322,695
Bolivar (including Bolivar village) ..	22,600	1,979	1,938,195	3,294,099
Burns (including Canaseraga village) ..	15,482	1,214	902,260	1,220,763
Canadea	21,952	1,183	1,205,525	1,365,916
Centerville	22,000	668	377,750	493,856
Clarksville	22,805	770	678,678	485,667
Cuba (including Cuba village)	22,150	2,395	1,620,826	1,551,948
Friendship (including Friendship village)	22,760	1,788	1,186,852	1,241,316
Genesee	22,905	911	1,562,262	1,083,744
Granger	20,450	590	538,890	488,470
Grove	21,070	602	401,816	496,665
Hume	24,274	1,701	1,414,005	1,456,485
Independence	21,572	1,028	681,143	907,961
New Hudson	22,200	663	557,975	566,160
Rushford	22,350	1,118	514,900	583,405
Scio	22,289	1,062	860,717	1,329,863
Ward	17,455	400	212,182	206,049
Wellsville (including Wellsville village) ..	22,647	6,171	7,837,654	5,001,839
West Almond	22,109	416	258,572	338,047
Willing	22,150	755	863,641	652,288
Wirt (including Richburg village)	22,860	974	906,324	1,339,445
Total	638,478	36,842	\$32,395,048	\$32,395,048

NOTE.—For continuation of this table, see page 147.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Albany county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Albany, city.....		\$1,372,000	\$7,904,765	\$8,551,000	\$6,840,800
Berne.....		2,800		12,524	8,767
Bethlehem.....				161,300	104,845
Coeymans (including Ravena village).....		33,750	45,871	82,146	53,395
Coboes, city.....		156,800	823,675	853,200	725,220
Colonie (including Colonie village).....				939,500	610,675
Green Island (including Green Island village).....		100		371,049	352,497
Guilderland (including Altamont village).....		22,400	38,000	83,800	46,090
Knox.....				4,700	3,525
New Scotland (including Voorheesville village).....		12,050		83,000	62,249
Rensselaerville.....		6,850		4,950	3,960
Watervliet, city.....		8,920	139,050	609,700	457,275
Westerlo.....				2,796	2,377
Total.....		\$1,615,670	\$8,951,361	\$11,759,665	\$9,271,675

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Allegany county for the year 1920.

Alfred (including Alfred village).....	78	\$5,850	\$34,306	\$75,700	\$60,560
Allen.....	65	2,500		5,350	3,477
Alma.....	80			22,225	22,225
Almond (including part of Almond village).....	74	12,050		42,373	31,780
Amity (including Belmont village).....	50	5,800	108,992	38,974	25,333
Andover (including Andover village).....	85	11,450	114,184	61,550	44,316
Angelica (including Angelica village).....	55	12,060	54,358	33,049	18,838
Belfast.....	72		107,430	23,700	16,590
Birdsall.....	65	3,200		1,249	962
Bolivar (including Bolivar village).....	40	40,650	117,372	74,574	52,202
Burns (including Canaseraga village).....	50	15,500		25,300	15,180
Canadesa.....	60	8,500		6,200	3,720
Centerville.....	52			2,950	1,475
Clarksville.....	95	3,050		4,750	3,087
Cuba (including Cuba village).....	71	45,200	325,192	92,400	69,300
Friendship (including Friendship village).....	65	30,200	141,854	58,700	38,742
Genesee.....	98	13,700		81,200	44,660
Granger.....	75	2,370		2,900	1,900
Grove.....	55			10,148	6,596
Hume.....	66	7,550	79,649	23,000	12,980
Independence.....	51	20,580	43,458	21,274	13,828
New Hudson.....	67	12,060		3,800	2,280
Beaumont.....	60	6,700		4,900	2,940
Scio.....	44	5,000		27,674	13,837
Ward.....	70	12,210		1,900	1,330
Wellsville (including Wellsville village).....	100	357,700	211,452	184,400	180,711
West Almond.....	53	1,000		1,449	797
Willing.....	90			8,423	7,581
Wirt (including Richburg village).....	46	2,885		21,025	13,666
Total.....		\$668,995	\$1,338,277	\$961,637	\$710,953

NOTE.— For continuation of this table, see page 148.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany, city.....	\$312,591 10	\$13,751 92	\$22,583 89	\$651,789 93	\$2,170,865 07
Berne.....	1,790 01	78 75	129 32	3,732 41	.....
Bethlehem.....	10,184 62	448 06	735 81	21,236 15	.....
Coeymans (including Ravens village).....	6,479 43	285 05	468 12	13,510 40	.....
Cohoes, city.....	37,547 26	1,651 83	2,712 69	78,290 53	259,031 71
Colonie (including Colonie village).....	25,913 37	1,140 02	1,872 17	54,032 49	.....
Green Island (including Green Island village.).....	7,051 36	310 21	500 44	14,702 95	.....
Guiderland (including Altamont village).....	5,872 79	258 36	424 29	12,245 48	.....
Knox.....	1,648 18	72 51	119 08	3,436 65	.....
New Scotland (including Voor- heesville village).....	5,056 49	222 45	365 33	10,543 37	.....
Rensselaerville.....	2,053 85	90 36	148 39	4,582 53	.....
Watervliet, city.....	25,025 28	1,100 94	1,806 01	52,180 70	131,753 64
Westerlo.....	1,606 91	70 69	116 10	3,350 59	.....
Total.....	\$442,820 65	\$19,481 15	\$31,992 63	\$923,634 18	\$2,561,650 42

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village).....	\$2,407 02	\$63 78	\$222 12	\$6,503 47	.....
Allen.....	875 22	22 68	78 28	2,256 17	.....
Alma.....	3,484 81	93 83	327 27	8,919 96	.....
Almond (including part of Almond village).....	2,073 97	54 87	190 93	5,541 27	.....
Amity (including Belmont village).....	5,508 99	148 66	517 22	14,956 05	.....
Andover (including Andover village).....	3,695 14	99 33	346 52	9,775 10	.....
Angelica (including Angelica village).....	2,604 15	69 71	242 86	7,066 26	.....
Belfast.....	2,729 80	72 39	252 25	7,131 64	.....
Birdsall.....	946 60	24 80	85 69	2,465 12	.....
Bolivar (including Bolivar village).....	9,672 13	261 43	913 89	24,984 94	.....
Burns (including Canaseraga village).....	3,601 39	96 97	338 27	10,756 58	.....
Canadea.....	4,011 00	108 58	376 40	10,319 84	.....
Centerville.....	1,450 10	40 43	135 39	3,736 36	.....
Clarksville.....	1,426 10	37 81	131 21	3,980 90	.....
Cuba (including Cuba village).....	4,557 20	122 84	428 81	12,597 52	.....
Friendship (including Friendship village).....	3,645 00	96 24	338 24	9,894 65	.....
Genesee.....	3,182 40	85 50	298 12	8,645 76	.....
Granger.....	1,434 00	37 93	131 65	3,696 54	.....
Grove.....	1,458 40	38 60	133 97	3,737 71	.....
Hume.....	4,276 97	114 74	400 47	11,239 08	.....
Independence.....	2,666 23	71 37	248 68	6,940 86	.....
New Hudson.....	1,662 52	44 10	153 23	4,338 77	.....
Rushford.....	1,722 17	45 54	158 18	4,665 44	.....
Scio.....	3,905 15	105 30	367 43	10,215 26	.....
Ward.....	605 07	15 48	53 05	1,666 17	.....
Wellsville (including Wellsville village).....	14,688 20	396 81	1,384 23	40,218 19	.....
West Almond.....	992 68	26 98	89 84	2,571 17	.....
Willing.....	1,918 68	52 00	177 38	4,992 58	.....
Wirt (including Richburg village).....	3,933 39	106 03	370 02	10,443 30	.....
Total.....	\$95,134 48	\$2,554 73	\$8,891 60	\$254,256 66	.....

NOTE.— For continuation of this table, see page 142.

— Continued

and personal estate in Albany county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Albany, city.....			\$756,506 93	\$3,928,088 84	.0346
Berne.....	\$7,740 75		7,155 61	20,626 85	.0322
Bethlehem.....	34,557 70		26,667 71	93,830 05	.0258
Coeymans (including Ravena village).....	18,691 74	\$16,500 00	24,147 67	80,062 41	.0367
Cohoes, city.....			97,639 80	476,873 82	.0367
Colonie (including Colonie village).....	14,556 20		77,981 09	175,495 34	.0189
Green Island (including Green Island village).....	1,598 25	25,232 65	19,763 96	69,168 82	.0274
Guilderland (including Altamont village).....	15,549 94	10,592 88	19,254 25	64,197 99	.0346
Knox.....	6,025 63		6,379 13	17,681 18	.0300
New Scotland (including Voorheesville village).....	24,223 86	3,876 08	12,544 83	56,832 40	.0334
Rensselaerville.....	11,555 03		7,084 64	25,514 80	.0347
Watervliet city.....			86,470 00	298,338 57	.0456
Westerlo.....	11,422 72		4,625 15	21,192 16	.0269
Total.....	\$145,921 82	\$56,201 61	\$1,146,220 77	\$5,327,923 23	.....

— Continued

and personal estate in Allegany county, etc.

Alfred (including Alfred village) ...	\$12,540 34	\$5,509 82	\$15,494 60	\$42,741 15	.0451
Allen.....	7,456 42		3,680 33	14,369 10	.0499
Alma.....	6,397 47		10,325 21	29,548 55	.0211
Almond (including part of Almond village).....	11,127 59		11,324 23	30,312 86	.0389
Amity (including Belmont village).....	10,000 78	9,438 07	14,756 53	55,326 30	.0399
Andover (including Andover village).....	12,845 75	11,401 97	13,180 27	51,344 08	.0323
Angelica (including Angelica village).....	13,224 56	6,500 00	10,636 80	40,344 34	.0552
Belfast.....	17,260 35		16,572 77	44,019 20	.0446
Birdsall.....	5,670 24		2,571 25	11,763 70	.0877
Bolivar (including Bolivar village).....	9,765 34	7,500 00	19,113 26	72,210 99	.0364
Burns (including Canaseraga village).....	11,556 03	5,487 65	12,364 74	44,201 63	.0481
Canaseraga.....	9,516 84		8,625 40	32,957 06	.0271
Centerville.....	6,494 27		6,372 02	18,228 57	.0482
Clarksville.....	6,696 70		6,155 89	18,428 61	.0270
Cuba (including Cuba village).....	6,841 81	14,500 00	23,457 49	62,505 67	.0375
Friendship (including Friendship village).....	8,761 89	6,444 43	17,644 17	46,824 62	.0384
Genesee.....	7,406 12		6,282 09	25,901 99	.0164
Granger.....	8,707 24		4,613 78	18,613 14	.0344
Grove.....	8,601 26		3,188 20	17,158 14	.0345
Hume.....	13,774 62		19,292 26	49,098 14	.0345
Independence.....	6,959 90		10,334 72	27,221 76	.0387
New Hudson.....	7,643 91		7,875 68	21,418 21	.0370
Rushford.....	6,365 99		9,794 94	22,752 26	.0436
Scio.....	21,063 44		12,716 83	48,373 41	.0558
Ward.....	5,339 59		4,000 21	11,679 57	.0630
Wellsville (including Wellsville village).....	3,350 00	41,022 25	73,632 80	174,692 48	.0226
West Almond.....	6,998 12		2,874 20	13,552 99	.0532
Willing.....	6,284 13		5,205 70	18,630 47	.0215
Wirt (including Richburg village) ..	8,974 58	4,000 00	12,533 48	40,360 80	.0443
Total.....	\$267,626 28	\$111,804 19	\$364,319 85	\$1,104,587 79	.....

NOTE.— For continuation of this table, see page 150.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Albany, city.....	\$154,035 60	\$73,037 12		\$15,631 43	\$79,047 66
Berne.....	909 22	3 84	\$5,037 79	48 47	
Bethlehem.....	5,070 78	1,076 86	3,100 18	671 85	
Coeymans (including Ravena village).....	3,025 15	1,093 55	3,487 70	139 04	454 12
Cohoes, city.....	18,079 64	49,124 87		7,196 14	8,236 75
Colonie (including Colonie village).....	12,295 52	24,916 37	3,875 23	3,147 03	
Green Island (including Green Island village).....	3,562 25	4,822 87		782 19	
Guiderland (including Altamont village).....	2,586 35	42 01	5,037 80	247 21	376 20
Knox.....	826 40		3,100 18	59 06	
New Scotland (including Voorheesville village).....	2,363 28	313 75	3,875 23	141 32	
Rensselaerville.....	1,036 55	24 42	5,812 84	42 62	
Watervliet, city.....	8,391 05	4,919 55		928 20	1,390 50
Westerlo, city.....	811 05	3 41	5,425 32	33 71	
Total.....	\$212,992 84	\$150,378 12	\$38,752 27	\$29,068 27	\$89,505 23

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village).....	\$1,313 29	\$366 96	\$151 48	\$343 06
Allen.....	409 09	46	34 93	
Alma.....	2,064 96	30 78	117 64	
Almond (including part of Almond village).....	1,051 64	12 51	80 39	
Amity (including Belmont village).....	1,534 31	287 53	195 18	1,089 93
Andover (including Andover village).....	1,771 02	259 31	128 48	1,141 84
Angelica (including Angelica village).....	971 01	17 27	128 92	543 58
Belfast.....	1,312 48	112,04	137 00	1,074 30
Birdsall.....	408 85	1 35	12 20	
Bolivar (including Bolivar village).....	2,235 86	440 27	360 77	1,173 73
Burns (including Canaseraga village).....	1,103 83	4 73	250 32	
Canadota.....	1,704 10	46 58	416 93	
Centerville.....	487 87	7 38	44 69	
Clarksville.....	614 20	6 12	237 83	
Cuba (including Cuba village).....	2,129 43	503 65	313 38	3,251 93
Friendship (including Friendship village).....	1,516 17	93 09	184 91	1,418 54
Genesee.....	998 21	5 11	285 71	
Granger.....	697 30	3 52	142 15	
Grove.....	549 39	1 69	62 18	
Hume.....	1,600 87	259 58	262 19	796 49
Independence.....	823 91	3 71	826 65	434 88
New Hudson.....	646 87	4 27	219 64	
Rushford.....	736 95	3 04	112 21	
Scio.....	950 6	301 69	112 24	
Ward.....	304 85	8 72	38 26	
Wellsville (including Wellsville village).....	10,109 73	6,161 23	640 90	2,114 52
West Almond.....	365 76		51 75	
Willing.....	1,214 19	5 79	115 15	
Wirt (including Richburg village).....	1,056 32	51 29	524 49	
Total.....	\$40,683 42	\$8,999 67	\$11,351 56	\$13,382 80

NOTE.—For continuation of this table, see page 151.

— Concluded

and personal estate in Albany county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Albany, city	\$102,343 65	\$28,917 47	\$453,012 93	\$9,519,409		\$1,323,800
Berne	5,114 86		11,114 18	2,500		
Bethlehem	4,806 02		14,725 19	32,300		
Coeymans (including Ravena village)	9,297 25	185 84	17,682 65	63,000		
Cohoes, city	13,711 10	26,335 14	122,633 04	1,198,308		6,488
Colonie (including Colonie village)	11,532 95		55,767 10	77,325		
Green Island (including Green Island village)	4,091 60	7,710 00	20,968 91	6,000		
Guiderland (including Altamont village)	5,881 01		14,170 58	60,200		
Knox	2,882 01		6,867 65			
New Scotland (including Voorheesville village)	3,958 45	844 50	11,496 53	11,000		
Rensselaerville	5,164 65		12,081 08	9,000		
Watervliet, city	16,915 95	56,294 24	88,829 49	1,111,163		41,657
Westerlo	3,999 79		10,273 28			
Total	\$189,699 29	\$120,277 19	\$339,673 21	\$12,090,205		
			County	2,141,000		
				\$14,231,205		\$1,371,9 4

5

— Concluded

and personal estate in Allegany county, etc.

Alfred (including Alfred village)	\$4,130 84	\$71 21	\$6,376 84	\$28,600		
Allen	2,578 60		3,023 08			
Alma	2,890 50		5,073 88			
Almond (including part of Almond village)	5,846 71		6,991 25			
Amity (including Belmont village)	4,574 69	216 36	7,898 00	42,500		
Andover (including Andover village)	4,357 16	19,046 05	26,703 86	20,832		
Angelica (including Angelica village)	4,781 82	15 00	6,457 60	43,866		
Belfast	5,725 87		8,361 69	27,000		
Birdsall	1,817 86		2,240 26			
Bolivar (including Bolivar village)	5,491 93	4,200 05	13,902 61	15,100		
Burns (including Canaseraga village)	4,426 33		5,785 21	1,000		
Canasota	2,316 83		4,494 44	10,608		
Centerville	2,741 87		3,281 81			
Clarksville	1,809 31		2,667 46			
Cuba (including Cuba village)	7,063 90	432 15	13,694 44	50,500		
Friendship (including Friendship village)	5,920 77	184 93	9,318 41	29,700		
Genesee	1,559 75		2,798 78			
Granger	1,715 51		2,558 48	1,800		
Grove	2,577 89		3,191 15			
Hume	5,318 70		8,237 83	650		
Independence	3,016 22		5,105 37			
New Hudson	3,189 43		4,060 26	1,000		
Rushford	6,180 60		7,032 80			
Seio	3,252 79		4,617 68	7,000		
Ward	2,165 24		2,517 07			
Wellsville (including Wellsville village)	13,104 76	78,067 75	110,198 89	442,669		
West Almond	2,196 07		2,613 68			
Willing	1,654 37		2,989 50			
Wirt (including Riechburg village)	3,721 13	352 72	5,705 95	10,500	500	
Total	\$116,097 50	\$102,586 22	\$299,239 74	\$733,325	\$500	

BROOME

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Barker.....	24,551	1,003	\$665,747	\$666,169
Binghamton, city.....	5,711	66,800	56,636,686	\$56,672,449
Binghamton.....	15,611	672	365,055	365,295
Chemango.....	21,253	1,183	1,000,636	1,001,252
Colesville.....	48,499	2,311	1,430,667	1,431,587
Conklin.....	26,496	796	918,702	919,305
Dickinson (including Port Dickinson village).....	3,134	1,975	1,203,247	1,204,005
Fenton.....	20,145	1,111	1,266,422	1,267,225
Kirkwood.....	18,292	899	1,053,188	995,949
Lisle (including Lisle village).....	28,719	1,219	728,147	728,618
Maine.....	28,313	1,360	776,046	776,542
Nanticoke.....	15,514	444	194,639	194,764
Sanford (including part of Deposit village).....	55,593	2,681	1,653,192	1,654,262
Triangle (including Whitneys Point village).....	25,345	1,458	700,055	700,507
Union (including Endicott and Johnson City villages).....	14,437	25,651	20,184,887	20,197,781
Vestal.....	31,949	1,910	1,028,956	1,029,565
Windsor (including Windsor village).....	69,244	2,137	1,524,584	1,525,581
Total.....	453,796	113,610	\$91,328,856	\$91,328,856

NOTE.—For continuation of this table, see page 153.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Broome county for the year 1920.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Barker	85	\$5,000		\$36,724	\$35,707
Binghamton, city	85	950,800	\$1,438,314	3,146,035	2,423,123
Binghamton	85			2,500	1,675
Chenango	85			99,950	67,966
Coleville	85	3,900		57,800	36,414
Conklin	85			10,524	5,262
Dickinson (including Port Dickinson village)	85			71,249	53,437
Fenton	85			67,975	48,942
Kirkwood	90	19,700		14,350	11,198
Lisle (including Lisle village)	85	36,300	35,755	41,171	22,644
Maine	85	5,300		35,325	24,021
Nanticoke	85	900		8,849	5,929
Sanford (including part of Deposit village)	85	250	100,871	53,898	30,722
Triangle (including Whitney's Point village)	85		56,488	22,123	14,380
Union (including Endicott and Johnson city villages)	85	55,300	69,385	817,374	637,552
Vestal	85			141,000	84,900
Windsor (including Windsor village)	85	40,750	32,431	17,549	13,162
Total	*	\$1,118,200	\$1,733,244	\$4,645,286	\$3,506,738

BROOME

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barker.....	\$1,648 09	\$64 04	\$119 08	\$3,545 67	
Binghamton, city.....	139,598 87	5,424 61	10,085 66	386,123 73	\$934,619 08
Binghamton.....	935 08	36 35	67 56	1,887 45	
Chenango.....	2,401 61	93 32	173 51	5,352 80	
Colesville.....	3,590 18	139 53	259 38	7,510 90	
Conklin.....	2,352 09	91 40	169 93	4,751 33	
Dickinson (including Port Dickin- son village).....	2,960 74	115 05	213 91	6,355 85	
Fenton.....	3,134 99	121 82	226 49	6,668 71	
Kirkwood.....	2,683 12	104 26	193 85	5,155 35	
Lisle (including Lisle village)....	1,837 00	71 40	132 72	4,070 77	
Maine.....	1,936 45	75 25	139 90	4,111 90	
Nanticoke.....	485 93	18 88	35 11	1,027 58	
Sanford (including part of Deposit village).....	4,177 83	162 34	301 84	8,612 64	
Triangle (including Whitneya Point village).....	1,765 60	68 61	127 56	3,650 14	
Union (including Endicott and Johnson City villages).....	50,334 02	1,955 95	3,636 50	106,325 61	
Vestal.....	2,374 86	92 28	171 56	5,609 37	
Windsor (including Windsor village).....	3,891 88	151 23	281 18	8,223 92	
Total.....	\$226,108 34	\$3,786 32	\$16,335 74	\$568,983 72	\$934,619 08

NOTE.— For conclusion of this table, see page 155.

— Continued

and personal estate in Broome county, etc.

CITY AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Barker	\$7,541 79		\$9,653 06	\$22,571 75	.0336
Binghamton city			573,057 37	2,048,900 32	.0416
Binghamton	5,745 63		3,462 72	12,134 79	.0332
Chenango	10,285 71		7,635 82	25,942 77	.0259
Coleville	15,281 17		29,610 35	56,391 51	.0393
Conklin	6,530 18		8,356 36	22,251 29	.0242
Dickinson (including Port Dickinson village)	2,804 77		14,981 05	27,431 37	.0227
Fenton	5,843 39		3,019 92	19,015 32	.0150
Kirkwood	9,633 35		7,996 54	25,766 47	.0240
Lisle (including Lisle village)	10,082 00	\$2,500 00	10,276 83	28,970 72	.0379
Maine	7,221 78		7,847 23	21,332 48	.0273
Nanticoke	7,627 00		2,543 94	11,738 44	.0600
Sanford (including part of Deposit village)	11,513 60	9,402 42	33,081 81	67,252 48	.0406
Triangle (including Whitney's Point village)	8,333 26	3,054 44	12,837 38	29,836 99	.0426
Union (including Endicott and Johnson City villages)	40,425 60	78,918 40	329,39 80	610,987 97	.0301
Vestal	10,314 61		12,411 99	30,974 67	.0301
Windsor (including Windsor village)	15,751 85	4,903 55	19,916 2	53,119 73	.0339
Total	\$174,935 75	\$98,778 81	\$1,086,080 31	\$3,114,628 07	

NOTE.— For conclusion of this table, see page 156.

BROOME

Statement of the aggregate valuation of real

CITY AND TOWNS	RECAPS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Barker.....	\$915 10	\$5 41	\$6,000 00	\$87 19	
Binghamton, city.....	61,896 63	49,889 82		12,109 38	\$14,383 15
Binghamton.....	441 09			180 59	
Chenango.....	1,296 62	5 12		151 73	
Colesville.....	1,958 41	81 67		597 42	
Conklin.....	1,258 58	22 40		81 31	
Dickinson (including Port Dickinson village).....	1,405 44	1 40		647 38	
Fenton.....	1,599 73	1,220 79		372 57	
Kirkwood.....	1,276 37	61 55		326 61	
Lisle (including Lisle village).....	990 75	394 69		104 34	357 55
Maine.....	976 24	31 21		174 08	
Nanticoke.....	272 08			33 01	
Sanford (including part of Deposit village).....	2,258 85	772 48	1,000 00	318 90	1,008 72
Triangle (including Whitney's Point village).....	961 66	75 48		88 68	564 88
Union (including Endicott and Johnson city villages).....	21,504 07	27,039 53		5,287 72	693 85
Vestal.....	1,283 20	1 33		281 44	
Windsor (including Windsor village).....	2,021 73	174 84		410 19	324 32
Total.....	\$102,306 55	\$79,777 72	\$7,000 00	\$21,232 54	\$17,332 47

NOTE.— For conclusion of this table, see page 157.

— Concluded

and personal estate in Broome county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Barker.....	\$4,311 70		\$11,319 40			
Binghamton, city.....	71,995 92		210,264 90	\$2,510,814		\$157,186
Binghamton.....	1,533 96		2,135 64			
Chenango.....	3,231 58		4,685 05			
Colesville.....	6,681 17		9,318 67			
Conklin.....	2,004 04		3,366 33	6,500		
Dickinson (including Port Dickinson village).....	1,539 71		3,593 93	64,500		
Fenton.....	1,923 19		5,116 28	2,000		
Kirkwood.....	2,901 82		4,566 35			
Lisle (including Lisle village).....	3,962 63	\$223 29	6,033 25			
Maine.....	3,109 10		4,290 63			
Nanticoke.....	1,954 92		2,260 01			
Sanford (including part of Deposit village).....	11,770 29	414 37	17,543 61	51,000		
Triangle (including Whitney's Point village).....	5,420 77	2,639 68	9,751 15	1,500	\$500	
Union (including Endicott and Johnson City villages).....	15,996 17	1,183 64	71,704 98	109,300		
Vestal.....	4,480 51		6,046 48			
Windsor (including Windsor village).....	8,215 45	3,464 60	14,611 13	6,400	693	
Total.....	\$151,032 93	\$7,925 58	\$386,607 79	\$2,752,014		
			County.....	130,000		
				\$2,882,014	\$1,193	\$157,186

CATTARAUGUS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Allegany (including Allegany village) .	44,989	3,240	\$2,206,366	\$2,491,874
Ashford	33,799	1,379	902,390	978,394
Carrollton (including Limestone village).....	26,872	1,013	967,185	947,573
Cold Spring	18,786	567	435,825	472,533
Conewango	22,846	931	854,825	914,629
Dayton (including South Dayton village).....	23,137	1,712	1,341,789	1,124,847
East Otto	25,236	915	585,680	618,515
Elko	14,393	220	149,427	123,989
Ellicottville (including Ellicottville village).....	28,459	1,766	1,233,365	1,223,090
Farmersville	29,443	999	707,018	709,784
Franklinville (including Franklinville village).....	31,804	3,003	1,823,630	1,901,108
Freedom	25,998	1,016	873,162	788,920
Great Valley	33,715	1,336	1,015,671	1,181,387
Hinsdale	24,786	972	985,029	1,041,556
Humphrey	22,583	531	289,365	264,385
Ischua	20,540	656	478,309	486,190
Leon	23,023	729	613,590	542,340
Little Valley (including Little Valley village).....	18,968	1,683	909,890	870,464
Lyndon	21,107	567	251,421	272,598
Machias	25,890	1,431	904,912	981,457
Manfield	24,821	717	580,605	607,927
Napoli	23,063	636	386,720	353,498
New Albion (including Cattaraugus village).....	22,968	2,053	1,185,667	1,059,502
Olean, city	760	20,506	13,985,408	13,331,578
Olean	21,086	1,316	1,410,300	1,820,207
Otto	20,104	773	680,088	731,954
Perrysburg (including Perrysburg village).....	18,238	1,150	766,622	799,232
Persia (including part of Gowanda village).....	13,296	2,194	1,371,511	1,360,086
Portville (including Portville village) ..	23,106	2,164	1,262,381	1,251,865
Randolph (including East Randolph and Randolph villages).....	23,040	2,171	963,683	1,044,850
Red House	36,392	434	516,430	437,442
Salamanca city	3,943	9,276	5,330,800	5,160,525
Salamanca	7,844	361	274,135	289,505
South Valley	23,356	356	184,665	180,951
Yorkshire (including Delevan village) ..	23,580	1,524	843,081	826,058
Total	792,122	70,297	\$47,130,865	\$47,130,885

NOTE.—For continuation of this table, see page 159.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Cattaraugus county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Allegany (including Allegany village).....	72		\$58,111	\$196,226	\$111,849
Ashford.....	75			29,300	17,580
Carrollton (including Limestone village).....	83	\$6,350		77,200	54,040
Cold Spring.....	75	4,000		11,500	5,520
Conewango.....	76	7,700	90,262	17,450	10,470
Dayton (including South Dayton village).....	97	18,300	56,004	43,550	29,614
East Otto.....	77	5,200		4,100	2,460
Elko.....	98	13,143		3,600	2,880
Elliottville (including Elliottville village).....	82	16,200	102,715	43,000	30,100
Farmersville.....	81	15,200		21,050	13,893
Franklinville (including Franklinville (village)).....	78	50,600	189,177	50,600	35,420
Freedom.....	90	12,600		21,149	15,862
Great Valley.....	73	1,200		34,100	21,483
Hinsdale.....	73	500		21,300	15,975
Humphrey.....	89	5,000		5,000	3,250
Iechua.....	80	9,400		21,450	13,299
Leon.....	92	3,600		8,750	5,250
Little Valley (including Little Valley village).....	85	40,100	78,012	77,075	46,245
Lyndon.....	75	3,000		3,447	1,896
Machias.....	79	1,000		19,200	12,672
Mansfield.....	79	8,100		6,500	4,225
Napoli.....	82			9,200	5,520
New Albion (including Cattaraugus village).....	91	19,950	204,516	52,224	36,557
Olean, city.....	85	204,780	2,055,757	941,000	583,420
Olean.....	63			45,100	33,825
Otto.....	70	13,800		14,200	9,088
Perrysburg (including Perrysburg village).....	78			27,398	17,809
Persia (including part of Gowanda village).....	82		142,775	114,300	75,438
Portville (including Portville village).....	82	91,800		105,873	66,700
Randolph (including East Randolph and Randolph villages).....	75	22,250	166,751	50,749	32,987
Red House.....	96	2,625		6,000	5,400
Salamanca, city.....	84	94,160	185,821	317,900	222,530
Salamanca.....	77			26,000	15,600
South Valley.....	83	2,500		6,000	3,000
Yorkshire (including Delevan village).....	82	15,200	39,722	28,250	14,125
Total.....		\$688,258	\$3,369,623	\$2,459,741	\$1,575,982

NOTE.—For continuation of this table, see page 160.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Allegany (including Allegany vil- lage).....	\$8,289 23	\$200 56	\$774 74	\$15,111 88	
Ashford.....	3,254 63	78 75	304 19	5,933 44	
Carrollton (including Limestone village).....	3,173 23	76 78	296 57	5,785 04	
Cold Spring.....	1,585 19	38 36	148 16	2,889 91	
Conewango.....	3,068 14	74 23	286 76	5,593 43	
Dayton (including South Dayton village).....	3,802 60	92 00	355 41	6,932 58	
East Otto.....	2,074 79	50 21	193 92	3,782 49	
Elko.....	456 17	11 04	42 64	831 63	
Ellicottville (including Ellicott- ville village).....	4,122 51	99 75	385 30	7,515 63	
Farmersville.....	2,411 67	58 35	225 40	4,396 64	
Franklinville (including Franklin- ville village).....	6,492 61	157 09	606 82	11,836 50	
Freedom.....	2,666 26	64 52	249 20	4,860 78	
Great Valley.....	3,767 56	91 16	352 13	6,868 53	
Hinadale.....	3,466 41	83 87	323 98	6,319 51	
Humphrey.....	896 11	21 68	83 76	1,633 68	
Ischua.....	1,648 58	39 89	154 08	3,005 49	
Leon.....	1,816 07	43 94	169 74	3,310 84	
Little Valley (including Little Valley village).....	3,029 00	73 28	283 10	5,522 09	
Lyndon.....	916 78	22 18	85 68	1,671 36	
Machias.....	3,101 82	75 05	289 91	5,654 85	
Mansfield.....	2,049 23	49 58	191 53	3,735 87	
Napoli.....	1,275 71	30 87	119 23	2,325 71	
New Albion (including Catta- raugus village).....	3,590 80	86 88	335 61	6,546 30	
Olean, city.....	45,028 77	1,089 46	4,208 54	82,090 76	\$159,195 37
Olean.....	6,054 93	146 50	565 92	11,038 58	
Otto.....	2,480 76	60 01	231 86	4,522 61	
Perryburg (including Perryburg village).....	2,658 65	64 32	248 49	4,846 92	
Persia (including part of Gowanda village).....	4,524 33	109 47	422 86	8,248 20	
Portville (including Portville vil- lage).....	4,469 71	108 14	417 76	8,148 61	
Randolph (including East Ran- dolph and Randolph villages).....	3,549 72	85 88	331 77	6,471 39	
Red House.....	1,463 89	35 42	136 82	2,668 77	
Salamanca, city.....	17,479 74	422 92	1,633 72	31,866 85	60,607 12
Salamanca.....	963 04	23 30	90 01	1,775 70	
South Valley.....	610 25	14 77	57 04	1,112 53	
Yorkshire (including Delevan village).....	2,831 72	68 51	264 66	5,162 43	
Total.....	\$159,070 69	\$3,848 72	\$14,867 31	\$289,997 53	\$219,802 49

NOTE.—For continuation of this table, see page 161.

— Continued

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Allegany (including Allegany village)	\$12,552 27	\$5,032 56	\$20,316 93	\$62,278 17	.0282
Ashford	16,860 58		9,750 14	36,181 73	.0400
Carrollton (including Limestone village)	6,984 80		14,585 29	30,901 71	.0317
Cold Spring	4,539 08		4,478 50	13,679 29	.0311
Conewango	4,610 40		11,904 94	25,537 90	.0296
Dayton (including South Dayton village)	15,084 24	3,315 35	21,251 04	50,833 31	.0373
East Otto	7,801 89		9,178 45	23,081 75	.0390
Elko	3,860 86		2,598 84	7,801 18	.0479
Ellicottville (including Ellicottville village)	10,954 54	6,418 77	17,368 61	46,865 11	.0375
Farmersville	10,613 75		12,147 20	29,853 01	.0413
Franklinville (including Franklinville village)	16,388 40	15,435 00	27,340 09	78,256 51	.0417
Freedom	8,399 51		9,372 15	25,582 42	.0288
Great Valley	11,967 53		12,859 16	35,906 07	.0353
Hinsdale	11,512 69		10,780 15	32,486 61	.0347
Humphrey	2,305 26		3,461 88	8,402 37	.0285
Ischua	4,922 35		4,608 88	14,379 27	.0294
Leon	6,065 78		5,690 63	17,087 00	.0277
Little Valley (including Little Valley village)	7,264 75	12,664 64	21,144 17	49,981 03	.0526
Lyndon	7,035 87		3,794 91	13,516 78	.0531
Machias	12,046 13		21,049 14	42,216 90	.0496
Manesfield	10,811 77		8,184 34	25,022 31	.0417
Napoli	6,734 20		4,707 98	15,193 70	.0392
New Albion (including Cattaraugus village)	8,112 92	12,507 29	34,595 07	65,774 87	.0545
Olean, city			241,545 00	533,187 90	.0394
Olean	10,138 69		2,672 63	30,617 25	.0217
Otto	8,086 00		6,860 73	22,241 97	.0345
Perrysburg (including Perrysburg village)	9,634 27	1,100 00	9,844 34	28,396 99	.0370
Persia (including part of Gowanda village)	5,928 77	5,930 00	33,144 81	58,308 44	.0425
Portville (including Portville village)	18,038 22	6,736 51	18,821 48	56,740 43	.0419
Randolph (including East Randolph and Randolph villages)	9,366 63	12,178 28	18,836 29	50,819 56	.0515
Red House	4,763 07		4,478 23	13,546 20	.0260
Salamanca, city			72,498 20	184,508 55	.0350
Salamanca	2,325 96		3,837 29	8,995 30	.0328
South Valley	3,728 05		2,678 84	8,201 48	.0438
Yorkshire (including Delevan village)	18,416 02	1,828 32	14,583 41	43,155 07	.0502
Total	\$297,824 85	\$83,146 72	\$720,959 83	\$1,789,518 14	

NOTE.—For continuation of this table, see page 162.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock under article 2 of the Tax Law
Allegany (including Allegany village)	\$3,121 18	\$3,454 23		\$372 17	\$581 11
Ashford	1,080 48	6 42		274 31	
Carrollton (including Limestone village)	1,429 65	550 09		190 32	
Cold Spring	627 92	1 12		184 81	
Conewango	1,302 75	8 40		109 51	902 63
Dayton (including South Dayton village)	1,914 67	556 02		441 93	560 04
East Otto	755 42	2 90		48 28	
Elko	214 18	44 06		1 72	
Ellicottville (including Ellicottville village)	1,763 72	880 88		171 21	1,027 15
Farmersville	942 41	694 72		177 74	
Franklinville (including Franklinville village)	2,597 91	1,002 15		318 47	1,891 78
Freedom	1,143 03	6 65		139 16	
Great Valley	1,361 05	4 11		306 50	
Hinsdale	1,280 43	6 84		192 98	
Humphrey	403 04	1 23		20 18	
Ischua	688 81	132 69		82 18	
Leon	803 13	6 29		94 99	
Little Valley (including Little Valley village)	1,266 12	2,579 45		191 10	780 13
Lyndon	357 67			71 59	
Machias	1,196 00	90 79		88 17	
Mansfield	845 15			76 13	
Napoli	553 07			134 39	
New Albion (including Cattaraugus village)	1,631 26	1,555 87		226 30	2,045 16
Olean, city	16,191 15	26,186 52		3,003 89	20,557 37
Olean	1,813 58	2,927 90		284 28	
Otto	901 91	13 18		182 53	
Perrysburg (including Perrysburg village)	1,008 88	2 54		114 99	
Persia (including part of Gowanda village)	1,966 83	6,216 91		401 15	1,427 75
Portville (including Portville village)	1,790 66	553 76		192 96	
Randolph (including East Randolph and Randolph villages)	1,276 32	3,008 15		247 26	1,667 52
Red House	736 73	996 35		81 05	
Salamanca, city	7,330 02	5,908 29		1,241 11	1,858 22
Salamanca	350 37	6 62		48 73	
South Valley	267 30	64 90		5 89	
Yorkshire (including Delevan village)	1,016 04	19 04		145 32	397 22
Total	\$61,926 84	\$58,095 12	\$17,543 71	\$9,872 30	\$33,696 28

NOTE.— For continuation of this table, see page 163.

— Concluded

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Allegany (including Allegany village).....	\$6,352 07	\$3,510 05	\$17,390 81	\$46,400		
Ashford.....	4,839 22		6,200 43			
Carrollton (including Limestone village).....	3,230 25		5,400 31			
Cold Spring.....	1,296 94		2,110 79			
Conewango.....	4,489 18		6,812 47			
Dayton (including South Dayton village).....	5,651 90	184 00	9,308 56	23,800		
East Otto.....	3,256 35		4,062 95			
Elko.....	820 03		1,079 99			
Ellicottville (including Ellicottville villages).....	5,875 29	3,634 27	13,358 52	25,000		
Farmersville.....	3,058 81		4,873 68			
Franklinville (including Franklinville village).....	8,978 00	483 84	15,872 15	84,500		
Freedom.....	3,340 23		4,629 07			
Great Valley.....	4,432 96		6,104 62	3,000		
Hinsdale.....	3,604 17		5,084 42			
Humphrey.....	1,439 35		1,872 85			
Iachus.....	2,192 73		3,096 41			
Leon.....	2,288 18		3,192 59			
Little Valley (including Little Valley village).....	5,599 17	372 66	10,758 63	39,414		
Lyndon.....	1,562 78		1,992 04			
Machias.....	6,588 10		7,963 06	2,500		
Mansfield.....	2,466 93		3,386 21	2,000		
Napoli.....	1,862 61		2,550 07			
New Albion (including Cattaraugus village).....	5,647 41	5,918 52	17,024 52	112,100		
Olean, city.....	26,990 98	20,188 13	113,118 24	652,081		
Olean.....	603 57		5,629 33			
Otto.....	2,016 62		3,114 24			
Perrysburg (including Perrysburg village).....	2,652 59	7 26	3,786 26			
Persia (including part of Gowanda village).....	7,954 32	92 70	18,059 66	37,095		\$786
Portville (including Portville village).....	4,975 06	5,719 27	13,231 71	11,000		
Randolph (including East Randolph and Randolph villages)...	9,387 88	1,506 75	17,093 88	52,320		
Red House.....	1,741 51		3,555 64			
Salamanca, city.....	12,060 81	8,867 23	37,265 68	298,705		
Salamanca.....	1,168 89		1,574 61			
South Valley.....	1,417 16		1,755 25			
Yorkshire (including Delevan village).....	4,251 00	2 50	5,831 12	12,000		
Total.....	\$164,063 05	\$50,487 18	\$395,684 48	\$1,401,915		
			County.....	9,000		
				\$1,410,915		\$786

CAYUGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Auburn, city.....	5,070	36,192	\$25,201,717	\$24,046,119
Aurelius (including Cayuga village)...	18,524	1,277	1,697,940	1,715,054
Brutus (including Weedsport village)...	12,635	2,186	2,008,379	1,883,791
Cato (including Cato and Meridian villages).....	19,654	1,394	1,069,591	1,005,444
Conquest.....	21,303	1,044	755,820	675,879
Fleming.....	13,501	886	891,015	1,060,226
Genoa.....	24,181	1,483	1,026,231	1,184,186
Ira.....	21,475	1,361	835,171	831,594
Ledyard (including Aurora village)...	22,098	1,475	1,165,232	1,161,150
Locke.....	14,881	770	512,080	552,870
Ments (including Port Byron village)...	9,914	1,758	1,273,520	1,277,901
Montesuma.....	10,284	669	1,222,447	1,209,951
Moravia (including Moravia village)...	17,618	2,066	1,216,370	1,421,426
Niles.....	23,231	1,076	723,947	809,316
Owasco.....	12,983	1,458	1,223,455	1,415,833
Scipio.....	22,067	1,218	1,185,250	1,260,058
Sempronius.....	17,841	575	422,820	409,108
Sennett.....	17,375	1,358	1,343,303	1,375,222
Springport (including Union Springs village).....	13,622	1,146	929,455	1,062,555
Sterling (including Fairhaven village)...	26,336	2,039	1,622,468	1,710,576
Summerhill.....	14,626	539	344,810	341,684
Throop.....	11,333	958	658,186	750,641
Venice.....	24,276	1,215	829,240	997,435
Victory.....	21,252	1,078	697,280	727,708
Total.....	416,070	65,221	\$48,875,727	\$48,875,727

NOTE.— For continuation of this table, see page 165.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking city of Cayuga county, etc.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Auburn, city.....	80	.....	\$823,678	\$1,112,900	\$834,675
Aurelius (including Cayuga village)	75	.....	.....	318,650	223,055
Brutus (including Weedsport village)	81	.....	39,500	196,900	147,675
Cato (including Cato and Meridian villages)	82	\$15,300	40,362	62,449	48,086
Conquest.....	85	5,455	.....	4,299	3,654
Fleming.....	64	2,300	.....	29,150	17,490
Genoa.....	66	8,550	43,000	5,400	3,240
Ira.....	76	14,105	.....	15,974	11,981
Ledyard (including Aurora village)	76	36,000	133,146	15,600	11,232
Locke.....	70	2,600	37,900	7,600	5,320
Ments (including Port Byron village)	76	13,525	.....	19,200	14,400
Montesuma.....	77	.....	.....	654,525	497,439
Moravia (including Moravia village)	65	17,550	256,240	26,100	21,660
Niles.....	68	.....	.....	10,900	7,085
Owasco.....	65	.....	.....	45,800	29,445
Scipio.....	71	16,450	.....	30,400	18,240
Sempronius.....	78	.....	.....	13,600	10,200
Bennett.....	74	.....	.....	139,726	63,583
Springport (including Union Springs village)	66	26,300	.....	52,500	34,125
Sterling (including Fairhaven village)	72	19,400	.....	95,674	66,972
Summerhill.....	77	.....	.....	5,100	3,670
Throop.....	66	1,000	.....	27,100	17,896
Venice.....	63	12,350	.....	13,900	8,340
Victory.....	73	.....	.....	6,798	4,555
Total.....	.....	\$190,885	\$1,373,826	\$2,909,745	\$2,103,908

NOTE.— For continuation of this table, see page 166.

CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Auburn, city	\$71,222 25	\$1,675 86	\$6,656 69	\$185,211 32	\$360,551 29
Aurelius (including Cayuga vil- lage)	5,079 81	119 53	474 78	12,081 19	
Brutus (including Weedsport vil- lage)	5,579 60	131 29	521 49	14,584 05	
Cato (including Cato and Meri- dian village)	3,023 33	71 14	282 57	7,570 38	
Conquest	2,018 04	47 49	188 61	4,581 70	
Fleming	3,117 47	73 35	291 37	7,159 30	
Genoa	3,532 76	83 13	330 18	8,421 57	
Ira	2,504 87	58 94	234 11	6,579 00	
Ledyard (including Aurora vil- lage)	3,545 83	83 44	331 40	8,792 86	
Locke	1,645 25	38 71	153 77	4,018 16	
Menta (including Port Byron village)	3,825 08	90 00	357 50	9,006 25	
Monteruma	3,583 75	84 33	334 95	8,063 36	
Moravia (including Moravia vil- lage)	4,262 10	100 29	398 35	10,097 13	
Niles	2,397 20	56 40	224 04	5,961 63	
Owasco	4,193 55	98 68	391 95	9,530 05	
Scipio	3,780 89	88 97	353 38	8,561 90	
Sempronius	1,211 74	28 51	113 25	3,362 59	
Sennett	4,073 27	95 85	380 70	9,003 08	
Springport (including Union Springs village)	3,225 08	25 89	301 43	7,368 30	
Sterling (including Fairhaven village)	5,124 02	120 57	478 91	12,525 38	
Summerhill	1,012 03	23 81	94 59	2,897 28	
Throop	2,226 29	52 39	208 08	5,603 29	
Venice	2,990 88	70 38	279 54	6,722 15	
Victory	2,155 40	50 72	201 45	5,006 24	
Total	\$145,330 49	\$3,369 67	\$13,583 09	\$362,708 22	\$360,551 29

NOTE.— For continuation of this table, see page 167.

— Continued

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for city and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Auburn, city.....	.....	.....	\$375,803 44	\$1,001,120 85	.0412
Aurelius (including Cayuga village)	\$7,197 00	.....	10,254 70	35,207 01	.0220
Brutus (including Weedsport village)	11,458 07	\$7,950 00	21,890 14	62,114 64	.0303
Cato (including Cato and Meridian villages)	10,211 21	5,864 71	11,612 01	38,635 35	.0349
Conquest.....	7,488 71	.....	7,913 28	22,237 83	.0292
Fleming.....	6,681 60	.....	5,241 55	22,544 64	.0252
Genoa.....	8,707 61	.....	15,817 92	36,883 17	.0356
Ira.....	10,076 57	.....	12,731 98	32,185 47	.0378
Ledyard (including Aurora village)	11,680 88	2,447 50	12,172 41	39,054 32	.0325
Locke.....	5,742 08	.....	7,340 84	18,938 79	.0367
Ments (including Port Byron village)	12,773 57	5,351 71	11,604 87	43,008 98	.0334
Montesuma.....	18,389 64	.....	5,954 62	36,410 65	.0297
Moravia (including Moravia village)	13,480 48	11,340 66	18,906 59	58,585 60	.0474
Niles.....	9,654 80	.....	7,225 41	25,519 48	.0352
Owasco.....	10,958 87	.....	9,205 20	34,378 30	.0280
Scipio.....	4,871 97	.....	8,362 24	26,019 41	.0216
Sempronius.....	5,200 20	.....	4,846 93	14,763 22	.0349
Sennett.....	7,064 69	.....	7,567 74	28,185 33	.0209
Springport (including Union Springs village)	6,131 85	6,554 70	10,026 34	33,633 59	.0351
Sterling (including Fairhaven village)	17,144 05	4,331 91	16,980 53	56,705 37	.0345
Summerhill.....	5,353 38	.....	4,641 43	14,022 50	.0406
Throop.....	6,498 15	.....	5,184 16	19,772 36	.0299
Venice.....	8,509 00	.....	5,728 56	24,300 51	.0288
Victory.....	8,109 60	.....	5,631 30	21,154 71	.0303
Total.....	\$213,363 94	\$43,841 19	\$602,644 19	\$1,745,392 08	.....

NOTE.— For continuation of this table, see page 168.

CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Auburn, city.....	\$31,083 57	\$56,498 03		\$3,732 89	\$8,164 32
Aurelius (including Cayuga village).....	2,245 85	131 88		167 45	
Brutus (including Weedsport village).....	2,646 71	72 16		299 37	391 05
Cato (including Cato and Meridian villages).....	1,450 28			168 36	399 59
Conquest.....	953 43		\$4,013 67	81 94	
Fleming.....	1,180 24	42 60	4,082 39	201 12	
Genoa.....	1,327 47	210 05		69 82	425 70
Ira.....	1,163 89			188 03	
Ledyard (including Aurora village).....	1,562 51	2 59		63 26	1,318 15
Locke.....	722 04	216 27		85 22	375 21
Mentis (including Port Byron village).....	1,788 74	228 52	4,082 39	176 70	
Montesuma.....	1,722 47	6 26		66 82	
Moravia (including Moravia village).....	1,595 61	212 41		115 70	2,536 78
Niles.....	983 07	11		78 40	
Owasco.....	1,719 79	72 08		325 51	
Scipio.....	1,411 40	24 50	4,013 67	187 45	
Sempronius.....	574 06	6 86		23 20	
Sennett.....	1,680 60	1 57		201 33	
Springport (including Union Springs village).....	1,187 37	23		162 33	
Sterling (including Fairhaven village).....	2,042 70	13 37		198 99	
Summerhill.....	447 22			72 28	
Throop.....	924 74			113 98	
Venice.....	1,118 46	106 42		87 01	
Victory.....	809 57	1 72		57 16	
Total.....	\$62,343 79	\$57,837 58	\$16,192 12	\$6,914 38	\$13,610 80

NOTE.— For continuation of this table, see page 169.

— Concluded

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Auburn, city	\$43,691 96		\$143,160 77	\$915,574		
Aurelius (including Cayuga village)	2,792 65		5,337 83			
Brutus (including Weedsport village)	6,038 99	\$243 10	9,691 38	12,600		
Cato (including Cato and Meridian village)	3,818 85	80 00	5,917 08	5,700		
Conquest	2,797 80		7,848 84			
Fleming	1,401 40		6,907 75			
Genoa	6,172 25		8,205 29	7,500		
Ira	5,070 37		6,422 29			
Ledyard (including Aurora village)	3,481 15	88 00	6,515 66	5,500		
Locke	2,349 26		3,748 00	3,000		
Mants (including Port Byron village)	4,388 71	690 24	11,345 30	13,900		
Montesuma	1,921 83		3,717 88			
Moravia (including Moravia village)	8,965 91		13,426 41	38,500		
Niles	3,093 13		4,154 77			
Owasco	1,724 70		3,832 03			
Scipio	3,299 09		8,936 11		\$654	
Sempronius	2,381 11		2,985 23			
Sennett	2,216 20		4,099 70			
Springport (including Union Springs village)	3,867 96	1,162 79	6,370 68			
Sterling (including Fairhaven village)	5,684 66	29 00	7,968 72			
Summerhill	2,180 84		2,700 34			
Throop	1,590 55		2,638 27			
Venice	3,008 65		4,321 54			
Victory	2,510 37		3,378 82			
Total	\$124,449 39	\$2,283 13	\$283,631 19	\$1,002,274	\$654	

CHAUTAUQUA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Arkwright.....	22,083	757	\$376,520	\$391,405
Busti (including Lakewood village)...	30,168	1,995	1,994,134	2,048,045
Carroll.....	20,658	1,761	1,031,826	970,462
Charlotte (including Sinclairville village).....	22,964	1,173	574,595	567,445
Chautauqua (including Mayville village).....	41,318	3,533	4,285,577	4,006,861
Cherry Creek (including Cherry Creek village).....	22,957	1,204	754,233	726,658
Clymer.....	21,985	1,205	868,520	847,123
Dunkirk, city.....	2,270	19,336	9,931,465	11,877,872
Dunkirk.....	3,362	512	1,479,870	1,187,788
Ellery (including Bemus Point village).....	30,098	1,496	2,061,928	1,790,127
Ellicott (including Celeron and Falconer villages).....	19,065	5,463	3,444,122	3,401,295
Ellington.....	23,081	1,061	473,905	467,999
French Creek.....	21,832	806	423,730	418,496
Gerry.....	21,992	993	766,077	672,484
Hanover (including Forestville and Silver Creek villages).....	30,402	5,977	4,750,100	4,750,367
Harmony (including Panama village).....	30,402	1,443	1,040,010	902,917
Jamestown, city.....	4,364	38,917	24,501,119	25,810,839
Kiantone.....	11,456	623	374,940	377,350
Mina.....	22,028	903	474,902	487,265
North Harmony.....	26,467	1,235	1,180,655	1,025,022
Poland.....	22,447	1,308	917,436	917,467
Pomfret (including Fredonia village).....	26,491	7,973	5,987,434	5,255,933
Portland (including Brocton village).....	21,347	3,140	3,468,634	3,223,972
Ripley.....	30,761	2,116	2,267,480	1,968,583
Sheridan.....	22,675	1,887	3,268,425	2,869,113
Sherman (including Sherman village).....	22,980	1,467	1,506,719	1,253,027
Stockton.....	29,027	1,674	1,069,245	1,005,656
Villanova.....	22,826	961	495,560	495,588
Westfield (including Westfield village).....	29,341	4,390	4,173,182	4,226,914
Total.....	655,702	115,309	\$83,942,143	\$83,942,143

NOTE.— For continuation of this table, see page 171.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Chautauqua county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Arkwright.....	76	.....	.....	\$8,400	\$5,040
Busti (including Lakewood village).....	77	\$66,000	.....	108,200	72,494
Carroll.....	84	.....	.....	25,450	17,306
Charlotte (including Sinclairville village).....	80	13,550	\$30,485	10,098	6,160
Chautauqua (including Mayville village).....	84	41,550	64,800	180,398	120,867
Cherry Creek (including Cherry Creek village).....	82	.....	42,677	27,374	16,698
Clymer.....	81	20,650	39,954	24,100	16,870
Dunkirk, city.....	69	82,500	974,089	1,019,050	611,430
Dunkirk.....	69	.....	.....	43,100	32,325
Ellery (including Bemus Point village).....	91	.....	.....	27,949	18,167
Ellicott (including Celeron and Falconer villages).....	80	.....	31,862	284,553	170,732
Ellington.....	80	6,120	.....	19,550	11,730
French Creek.....	80	700	.....	4,300	3,010
Gerry.....	90	13,800	.....	19,174	13,422
Hanover (including Forestville and Silver Creek villages).....	79	31,128	217,406	461,000	322,700
Hanover (including Panama village).....	91	2,000	.....	23,500	16,450
Jamestown, city.....	75	.....	2,999,545	2,405,000	1,491,100
Kiantone.....	78	2,000	.....	14,500	8,700
Mina.....	77	2,800	.....	3,949	2,567
North Harmony.....	91	.....	.....	19,600	13,720
Poland.....	79	.....	.....	36,200	22,806
Pomfret (including Fredonia village).....	90	48,000	145,285	312,100	280,890
Portland (including Brocton village).....	85	24,950	106,656	204,798	129,023
Ripley.....	91	25,200	56,518	108,900	76,230
Sheridan.....	90	.....	.....	167,000	116,900
Sherman (including Sherman village).....	95	26,550	70,083	17,450	10,819
Stockton.....	84	.....	.....	33,500	25,125
Villanova.....	79	3,000	.....	13,200	8,580
Westfield (including Westfield village).....	78	33,400	118,196	341,349	221,877
Total.....	.....	\$443,898	\$4,897,356	\$5,963,742	\$3,863,738

NOTE.— For continuation of this table, see page 172.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arkwright.....	\$1,306 79	\$32 55	\$122 14	\$1,707 44	.....
Busti (including Lakewood village).....	7,051 52	175 64	659 06	9,121 71	.....
Carroll.....	3,240 10	80 71	302 83	4,191 33	.....
Charlotte (including Sinclairville village).....	1,939 78	48 32	181 30	2,309 28	.....
Chautauqua (including Mayville village).....	13,516 49	336 68	1,263 30	17,484 68	.....
Cherry Creek (including Cherry Creek village).....	2,426 10	60 43	226 75	3,138 36	.....
Clymer.....	2,897 25	72 17	270 79	3,747 82	.....
Dunkirk, city.....	29,508 18	984 55	3,892 58	51,107 04	\$130,532 35
Dunkirk.....	4,389 79	109 39	410 28	5,678 55	.....
Elery (including Bemus Point village).....	5,976 73	148 87	558 61	7,731 38	.....
Ellcott (including Celeron and Falconer villages).....	11,355 96	282 86	1,061 37	14,689 85	.....
Ellington.....	1,582 95	39 43	147 95	2,047 67	.....
French Creek.....	1,399 58	34 86	130 81	1,810 47	.....
Gerry.....	2,291 31	57 07	214 05	2,963 99	.....
Hanover (including Forestville and Silver Creek villages).....	15,964 05	397 64	1,492 06	20,650 80	.....
Harmony (including Panama village).....	3,091 26	75 26	282 38	3,908 25	.....
Jamestown, city.....	86,175 22	2,146 04	8,054 22	111,683 00	462,471 82
Kiantone.....	1,266 54	31 55	118 38	1,638 37	.....
Mina.....	1,636 19	40 76	152 92	2,116 54	.....
North Harmony.....	3,422 26	85 24	319 86	4,398 97	.....
Poland.....	3,063 23	76 30	286 30	3,962 53	.....
Pomfret (including Fredonia village).....	17,708 33	441 09	1,655 08	22,909 77	.....
Portland (including Brocton village).....	10,847 23	270 19	1,013 82	14,031 77	.....
Ripley.....	6,656 68	165 81	622 16	8,610 95	.....
Sheridan.....	9,579 15	238 60	895 30	12,391 41	.....
Sherman (including Sherman village).....	4,272 14	106 41	399 29	5,526 37	.....
Stockton.....	3,357 60	83 63	313 81	4,343 33	.....
Villanova.....	1,664 64	41 46	155 58	2,153 35	.....
Westfield (including Westfield village).....	14,223 98	354 30	1,329 42	18,399 87	.....
Total.....	\$281,741 03	\$7,017 81	\$26,332 50	\$364,454 83	\$593,004 17

NOTE.—For continuation of this table, see page 173.

— Continued

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Arkwright.....	\$9,060 03		\$5,823 12	\$18,052 07	.0479
Busti (including Lakewood village)	12,993 62	\$17,240 74	21,681 81	68,924 10	.0354
Carroll.....	6,696 62		13,742 64	28,254 23	.0273
Charlotte (including Sinclairville village).....	7,856 74	4,063 94	12,779 80	29,179 14	.0496
Chautauqua (including Mayville village).....	24,674 88	8,766 20	56,740 43	122,782 66	.0283
Cherry Creek (including Cherry Creek village).....	5,710 08	5,699 77	13,812 68	31,074 17	.0411
Clymer.....	11,680 33		13,189 02	31,857 38	.0358
Dunkirk, city.....			202,067 50	427,882 20	.0411
Dunkirk.....	11,250 00		30,192 50	52,030 51	.0351
Elery (including Beaus Point village).....	8,745 60	3,923 89	12,840 28	39,926 36	.0193
Ellicott (including Celeron and Falconer villages).....	18,951 13	26,705 18	60,506 82	133,553 17	.0387
Ellington.....	8,504 48		9,140 12	21,462 60	.0447
French Creek.....	5,942 57		5,670 76	14,899 05	.0350
Gerry.....	10,092 68		9,827 46	25,446 66	.0326
Hanover (including Forestville and Silver Creek village).....	32,630 20	27,258 82	89,025 10	187,418 67	.0391
Harmony (including Panama village).....	9,547 43	1,247 92	12,906 34	30,988 84	.0297
Jamestown, city.....			437,609 00	1,108,139 30	.0463
Kiantone.....	7,468 73		5,885 96	16,409 53	.0435
Mina.....	6,732 12		8,349 71	19,028 24	.0397
North Harmony.....	18,624 10		7,521 35	34,371 78	.0291
Poland.....	11,835 63		15,415 16	34,639 35	.0363
Pomfret (including Fredonia village).....	18,169 52	33,698 19	88,918 31	183,500 29	.0304
Portland (including Brocton village).....	25,660 16	13,004 60	30,160 47	94,988 24	.0271
Ripley.....	9,595 18		18,218 85	43,869 63	.0191
Sheridan.....	16,716 10		13,214 66	53,035 22	.0162
Sherman (including Sherman village).....	13,663 13	8,030 89	15,195 69	47,193 92	.0307
Stockton.....	13,905 09		12,245 21	34,248 67	.0320
Villanova.....	10,495 52		7,221 67	21,722 22	.0435
Westfield (including Westfield village).....	23,502 23	32,725 16	38,821 74	129,356 70	.0307
Total.....	\$360,695 10	\$182,365 30	\$1,268,614 16	\$3,084,224 90	

NOTE.— For continuation of this table, see page 174.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Arkwright.....	\$472 91	\$1 59	\$1,000 00	\$73 31	.....
Busti (including Lakewood village).....	2,731 45	5 85	580 00	528 07	.....
Carroll.....	1,289 78	1,193 98	1,000 00	223 51	.....
Charlotte (including Sinclairville village).....	914 16	127 44	.....	154 75	\$301 82
Chautauqua (including Mayville village).....	5,239 45	394 84	2,330 00	467 61	639 54
Cherry Creek (including Cherry Creek village).....	906 91	124 60	1,000 00	156 43	422 51
Clymer.....	1,158 43	6 59	.....	92 53	395 55
Dunkirk, city.....	14,198 67	56,949 55	.....	2,429 82	9,643 49
Dunkirk.....	1,577 62	6,327 72	.....	269 98	.....
Ellery (including Bemus Point village).....	2,084 93	5 95	1,000 00	370 51	.....
Ellisport (including Celeron and Falconer villages).....	4,509 77	10,426 01	680 00	823 00	315 43
Ellington.....	682 16	35	3,000 00	108 42	.....
French Creek.....	534 05	8 03	1,000 00	100 28	.....
Gerry.....	964 77	633 90	1,490 00	133 32	.....
Hanover (including Forestville and Silver Creek villages).....	6,465 19	1,522 47	2,750 00	813 77	2,152 33
Harmony (including Panama village).....	1,467 85	12 16	1,500 00	175 27	.....
Jamestown, city.....	34,314 55	55,360 26	.....	6,776 08	29,695 51
Kiantone.....	534 77	213 36	.....	68 93	.....
Mina.....	587 57	.....	.....	65 69	.....
North Harmony.....	1,607 83	.....	640 00	85 16	.....
Poland.....	1,063 71	9 87	1,000 00	284 44	.....
Pomfret (including Fredonia village).....	8,306 92	745 54	2,000 00	1,282 16	1,438 33
Portland (including Brocton village).....	4,219 12	939 64	500 00	842 28	1,055 89
Rigley.....	3,135 82	142 84	.....	564 61	559 53
Sheridan.....	4,032 54	3 36	3,000 00	594 92	.....
Sherman (including Sherman village).....	1,416 61	922 77	1,000 00	161 07	693 83
Stockton.....	1,458 13	95 87	980 00	245 78	.....
Villanova.....	672 29	2 87	1,555 00	157 61	.....
Westfield (including Westfield village).....	5,772 08	1,853 11	.....	769 41	1,170 14
Total.....	\$112,300 04	\$138,030 52	\$28,005 00	\$18,818 72	\$48,483 90

NOTE.— For continuation of this table, see page 175.

— Concluded

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources including licenses, fees and water rents	Aggregate			
Arkwright.....	\$2,167 25		\$3,715 06			
Busti (including Lakewood village).....	6,803 04		10,648 41	\$36,800		
Carroll.....	4,159 08		7,866 35	500		
Charlotte (including Sinclairville village).....	6,688 94		8,187 11	56,000		
Chautauqua (including Mayville village).....	15,423 77	\$3 00	24,498 21	26,200		\$3,450
Cherry Creek (including Cherry Creek village).....	4,629 12	610 59	7,850 16	22,225		
Clymer.....	4,346 98		6,000 08	6,000		
Dunkirk, city.....	23,834 45	7,311 18	114,367 16	181,478		
Dunkirk.....	2,648 28		10,823 60			
Ellery (including Bemus Point village).....	3,857 18	70 80	7,389 37		\$3,400	
Ellieott (including Celeron and Falconer villages).....	10,354 35	489 57	27,598 13	59,000		
Ellington.....	5,855 94		9,626 87	6,425		
French Creek.....	2,558 99		4,201 35			
Gerry.....	2,952 39		6,174 38			
Hanover (including Forestville and Silver Creek villages).....	13,435 88	19,262 74	46,402 38	83,916		
Harmony (including Panama village).....	4,346 03	233 00	7,734 31		500	
Jamestown, city.....	51,188 54	96,985 40	274,320 34	2,076 407		
Kiantone.....	1,459 82		2,276 88		300	
Mina.....	4,581 62		5,234 88			
North Harmony.....	2,616 33		4,949 32			
Poland.....	2,832 63		5,190 65			
Pomfret (including Fredonia village).....	10,528 21	19,259 87	43,561 03	115,610		24,490
Portland (including Brocton village).....	6,774 67	100 00	14,431 60	46,250		
Ripley.....	5,341 69		9,744 49			
Sheridan.....	2,985 88		10,616 70			
Sherman (including Sherman village).....	7,593 84	9,753 98	21,542 10	54,000		
Stockton.....	4,784 14		7,563 92			
Villenova.....	3,131 43		5,519 20			
Westfield (including Westfield village).....	14,298 53	93 00	23,956 27	72,300		
Total.....	\$232,179 00	\$154,173 13	\$731,990 31	\$2,843,111	\$4,200	\$27,940

CHEMUNG

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Ashland (including Wellsburg village).....	8,750	834	\$653,687	\$705,456
Baldwin.....	15,909	503	206,098	194,648
Big Flats.....	26,097	1,454	1,275,398	1,379,404
Catlin.....	23,304	737	358,290	345,295
Chemung.....	29,300	1,147	972,005	1,023,961
Elmira, city.....	4,816	45,393	41,735,486	41,047,169
Elmira (including part of Elmira Heights village).....	13,575	2,651	1,669,990	1,797,518
Erin.....	26,817	761	473,379	460,457
Horseheads (including Horseheads village and part of Elmira Heights village).....	21,880	6,809	3,632,448	3,822,893
Southport.....	28,335	3,084	2,046,885	2,151,026
Van Etten (including Van Etten village).....	24,787	1,028	697,481	736,151
Veteran.....	22,775	1,471	721,863	779,031
Total.....	246,345	65,872	\$54,443,009	\$54,443,009

CHENANGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Afton (including Afton village).....	27,897	1,840	\$1,176,475	\$1,066,94
Bainbridge (including Bainbridge village).....	21,650	2,009	1,078,370	1,102,282
Columbus.....	23,042	683	565,836	543,821
Coventry.....	29,767	733	446,332	367,174
German.....	17,374	365	136,668	131,833
Greene (including Greene village).....	45,870	2,917	1,836,662	1,414,671
Guilford.....	37,944	1,818	1,377,059	1,334,878
Lincolnaen.....	16,433	532	202,905	686,374
Mc Donough.....	23,452	765	291,028	254,559
New Berlin (including New Berlin village).....	28,264	2,104	1,201,409	1,259,078
North Norwich.....	17,436	619	582,067	534,022
Norwich, city.....	1,065	3,268	4,478,193	5,085,373
Norwich.....	25,938	1,063	847,230	762,213
Otselic.....	23,572	996	473,730	411,173
Oxford (including Oxford village).....	36,531	2,871	1,706,618	1,693,927
Pharalia.....	24,506	553	233,815	220,945
Pitcher.....	18,166	609	298,006	279,260
Plymouth.....	25,432	885	499,662	415,912
Preston.....	21,333	618	373,546	332,269
Sherburne (including Sherburne village and part of Earlville village).....	27,278	2,820	1,614,005	1,602,005
Smithville.....	30,542	843	430,500	391,321
Smryna (including Smryna village).....	25,173	1,058	564,710	524,518
Total.....	548,674	34,969	\$30,414,854	\$30,414,854

NOTE.— For continuation of this table, see page 177.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chemung county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Ashland (including Welleburg village).....	82	\$3,870		\$32,974	\$28,028
Baldwin.....	90	5,050		2,949	1,917
Big Flats.....	82	2,650		34,224	18,823
Catlin.....	90			9,100	5,460
Chemung.....	85	2,000		286,900	187,795
Elmira, city.....	90	756,500	1,388,245	2,284,850	2,102,062
Elmira (including part of Elmira Heights village).....	83			130,224	91,187
Erin.....	90			9,698	6,304
Horseheads (including Horseheads village and part of Elmira Heights village).....	83	5,200	90,107	289,924	217,443
Southport.....	85	4,000		69,750	55,800
Van Etten (including Van Etten village).....	85	6,400		21,175	15,881
Veteran.....	82	2,000		22,750	15,925
Total.....		\$786,670	\$1,478,352	\$3,194,518	\$2,716,595

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chenango county for the year 1920.

Afton (including Afton village).....	86	\$9,030		\$26,098	\$17,225
Bainbridge (including Bainbridge village).....	77	13,200	\$118,430	118,650	71,190
Columbus.....	82			6,000	4,800
Coventry.....	95	12,400		1,474	1,032
German.....	81			948	616
Greene (including Greene village).....	75	23,600	107,378	31,900	21,692
Guilford.....	81	20,500		18,298	12,809
Lincklaen.....	85			2,300	1,265
McDonough.....	90			4,350	2,958
New Berlin (including New Berlin village).....	75	24,600	104,028	36,823	23,935
North Norwich.....	85	12,050		14,849	9,652
Norwich, city.....	69	67,000	774,967	308,100	163,293
Norwich.....	87	4,000		34,550	27,640
Otselic.....	90	7,950	54,264	8,700	6,090
Oxford (including Oxford village).....	79	29,600	195,193	35,070	25,601
Pharsalia.....	83	1,150		2,100	1,260
Pitcher.....	89			4,574	3,202
Plymouth.....	94	1,300		15,749	11,812
Preston.....	88	4,900		5,350	3,531
Sherburne (including Sherburne village and part of Earlville village).....	79	88,700	317,370	16,473	12,355
Smithville.....	86	2,350		1,372	892
Smyrna (including Smyrna village).....	84	16,650		5,750	3,450
Total.....		\$338,980	\$1,671,630	\$999,478	\$426,300

NOTE.— For continuation of this table, see page 178.

CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ashland (including Wellsburg village).....	\$1,701 71	\$75 88	\$159 05	\$2,644 85	.....
Baldwin.....	460 27	20 52	43 02	715 36	.....
Big Flats.....	3,185 39	142 04	297 72	4,950 83	.....
Catlin.....	795 85	35 49	74 38	1,236 92	.....
Chemung.....	2,364 65	105 45	221 01	3,675 22	.....
Elmira, city.....	96,350 14	4,296 50	9,005 22	149,750 14	\$558,305 87
Elmira (including part of Elmira Heights village).....	4,141 04	184 80	387 22	6,439 19	.....
Erin.....	1,061 27	47 32	99 19	1,649 47	.....
Horseheads (including Horse- heads village and part of Elmira Heights village).....	8,823 08	393 44	824 64	13,713 09	.....
Southport.....	4,966 94	221 49	464 23	7,719 79	.....
Van Etten (including Van Etten village).....	1,711 45	76 32	159 96	2,659 98	.....
Veteran.....	1,800 14	80 27	168 24	2,797 83	.....
Total.....	\$127,361 93	\$5,679 52	\$11,903 88	\$197,952 67	\$558,305 87

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)...	\$3,610 47	\$123 82	\$337 24	\$14,724 35	.....
Bainbridge (including Bainbridge village).....	3,743 04	128 37	349 62	15,264 98	.....
Columbus.....	1,824 82	62 58	170 45	7,442 00	.....
Coventry.....	1,273 68	43 68	118 96	5,194 35	.....
German.....	442 37	15 17	41 32	1,804 09	.....
Greene (including Greene village)	6,503 94	223 06	607 50	26,524 56	.....
Guilford.....	4,548 03	155 98	424 81	18,547 87	.....
Lincolnaen.....	625 39	21 45	58 41	2,650 46	.....
McDonough.....	854 18	29 29	79 78	3,483 55	.....
New Berlin (including New Berlin village).....	4,307 43	147 73	402 34	17,566 68	.....
North Norwich.....	1,832 36	62 84	171 15	7,472 80	.....
Norwich, city.....	17,288 97	592 93	1,614 88	70,508 43	\$61,435 46
Norwich.....	2,571 06	88 18	240 17	10,485 36	.....
Otselic.....	1,362 76	48 23	131 36	5,557 66	.....
Oxford (including Oxford village)	5,783 36	198 34	540 20	23,585 86	.....
Pharsalia.....	745 25	25 56	69 60	3,039 29	.....
Pitcher.....	937 07	32 14	87 52	3,821 58	.....
Plymouth.....	1,399 96	48 01	130 76	5,709 40	.....
Preston.....	1,131 38	38 80	105 68	4,614 04	.....
Sherburne (including Sherburne village and part of Earlville village).....	5,673 22	194 56	529 91	23,136 70	.....
Smithville.....	1,320 98	46 30	123 38	5,387 24	.....
Smyrna (including Smyrna vil- lage).....	1,816 92	62 31	169 71	7,409 80	.....
Total.....	\$69,596 64	\$2,388 33	\$6,504 75	\$283,831 05	\$61,435 46

NOTE.—For continuation of this table, see page 179.

— Continued

and personal estate in Chemung county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Ashland (including Wellsburg village).....	\$8,205 49	\$3,504 38	\$5,090 91	\$21,382 27	.0325
Baldwin.....	5,887 22		2,435 82	9,572 21	.0453
Big Flats.....	10,870 74		8,018 15	33,464 87	.0201
Catlin.....	6,325 32		3,937 36	12,405 32	.0346
Chemung.....	15,099 03		7,709 99	29,175 35	.0299
Elmira, city.....			359,551 87	1,177,259 74	.0299
Elmira (including part of Elmira Heights village).....	26,292 67	7,921 38	14,985 57	60,351 87	.0361
Erin.....	6,321 01		5,681 45	14,859 71	.0313
Horseheads (including Horseheads village and part of Elmira Heights village).....	21,601 42	23,643 59	60,796 46	129,795 72	.0356
Southport.....	15,150 89		18,402 32	46,925 66	.0228
Van Etten (including Van Etten village).....	9,881 16	1,500 00	11,182 32	27,171 19	.0386
Veteran.....	10,768 00		5,812 23	24,426 71	.0337
Total.....	\$142,412 95	\$36,569 35	\$506,604 45	\$1,586,790 62	.....

— Continued

and personal estate Chenango county, etc.

Afton (including Afton village)....	\$11,722 66	\$4,708 34	\$16,736 47	\$51,963 35	.0439
Bainbridge (including Bainbridge village).....	10,163 31	7,717 26	18,848 60	56,215 18	.0514
Columbus.....	6,519 71		5,232 35	21,251 91	.0375
Coventry.....	3,914 17		5,755 15	16,299 99	.0363
German.....	3,612 02		2,920 51	8,835 48	.0646
Greene (including Greene village).....	11,956 48	17,625 75	23,251 82	86,093 11	.0466
Guilford.....	14,169 65		17,653 58	55,499 92	.0397
Lincklaen.....	4,255 05		2,739 70	10,250 46	.0505
Mc Donough.....	4,658 71		6,697 06	15,802 57	.0542
New Berlin (including New Berlin village).....	11,425 20	7,043 60	18,042 01	58,934 99	.0480
North Norwich.....	10,019 86		4,668 76	24,227 77	.0407
Norwich, city.....			97,827 53	249,268 20	.0520
Norwich.....	9,504 68		6,764 20	29,653 65	.0348
Otselic.....	6,896 09		8,757 31	22,753 41	.0472
Oxford (including Oxford village).....	20,469 17	10,067 60	22,694 32	83,338 85	.0480
Pharsalia.....	4,000 41		3,269 86	11,149 97	.0474
Pitcher.....	6,661 96		5,032 19	16,572 46	.0556
Plymouth.....	9,080 96		6,106 56	22,475 65	.0448
Preston.....	6,901 98		4,680 17	17,472 05	.0461
Sherburne (including Sherburne village and part of Earlville village).....	11,959 53	10,154 80	28,763 49	80,412 21	.0185
Smithville.....	5,708 94		7,037 64	19,623 48	.0438
Smyrna (including Smyrna village).....	5,936 31	1,001 23	9,878 02	26,274 30	.0545
Total.....	\$179,536 85	\$58,318 58	\$323,357 30	\$984,968 96	.....

NOTE.— For continuation of this table, see page 180.

CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Anshand (including Wellsburg village).....	\$918 33	\$4 73	\$2 50	\$81 87	.....
Baldwin.....	268 07	.....	17 00	11 55	.....
Big Flats.....	1,614 12	1 41	17 00	248 59	.....
Catlin.....	508 25	.....	17 00	28 92	.....
Chemung.....	1,376 89	5 57	34 00	204 06	.....
Elmira, city.....	48,969 35	32,508 01	.....	6,488 45	\$13,882 45
Elmira (including part of Elmira Heights village).....	1,805 45	.....	8 50	1,224 27	.....
Erin.....	572 80	6 67	17 00	52 42	.....
Horseheads (including Horseheads village and part of Elmira Heights village).....	4,091 83	13,645 86	34 00	862 29	901 08
Southport.....	2,855 12	10 43	34 00	466 21	.....
Van Etten (including Van Etten village).....	995 31	143 09	17 00	132 30	.....
Veteran.....	925 82	1 24	17 00	113 31	.....
Total.....	\$65,801 34	\$46,327 01	\$215 00	\$9,914 24	\$14,783 53

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village).....	\$1,512 84	\$141.46	\$432.89	\$268.99	.....
Bainbridge (including Bainbridge village).....	1,520 40	3,104 74	432 89	250 24	\$589 01
Columbus.....	734 87	245 03	932 89	64 67	.....
Coventry.....	610 76	3 24	.....	80 97	.....
German.....	196 48	.....	.....	43 79	.....
Greene (including Greene village).....	2,463 78	1,142 70	432 89	334 17	585 99
Guilford.....	1,959 63	538 01	432 89	103 33	.....
Lincklaen.....	261 05	3 33	432 89	60 14	.....
Mc Donough.....	403 65	3 31	422 89	24 78	.....
New Berlin (including New Berlin village).....	1,687 83	3,697 70	432 89	113 54	596 36
North Norwich.....	822 97	3 05	432 89	74 97	.....
Norwich, city.....	5,319 40	18,174 22	.....	645 02	7,572 18
Norwich.....	1,160 67	3,223 99	432 89	111 04	.....
Otselic.....	623 41	2,526 27	432 89	158 43	537 22
Oxford (including Oxford village).....	2,422 04	181 93	432 89	146 10	1,932 41
Pharata.....	341 66	2 09	432 89	19 54	.....
Pitcher.....	397 19	6 99	432 89	50 53	.....
Plymouth.....	661 88	44 08	432 89	123 79	.....
Freston.....	510 07	3 33	432 89	34 07	.....
Sherburne (including Sherburne village and part of Earlville).....	2,258 05	2,933 36	432 89	354 60	1,753 00
Smithville.....	510 80	12 28	432 89	33 35	.....
Smyrna (including Smyrna village).....	808 57	281 57	432 89	271 94	.....
Total.....	\$27,288 00	\$36,271 68	\$8,724 91	\$3,368 00	\$13,566 77

NOTE.— For continua of this table, see page 181.

— Concluded

and personal estate in Chemung county, etc.

CITIES AND TOWNS	Receipts — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Ashland (including Wellsburg village).....	\$1,784 06		\$2,791 49	\$6,650		
Baldwin.....	1,995 44		2,292 06			
Big Flats.....	2,743 11		4,624 23	20,645		
Cadlin.....	3,028 57		3,582 74			
Chemung.....	3,654 04		5,274 56	4,500		
Elmira, city.....	57,001 06	\$176,536 48	335,385 80	1,265,000		
Elmira (including part of Elmira Heights village).....	1,954 17	376 52	5,368 91	89,750		
Erin.....	3,436 85		4,085 74			
Horseheads (including Horseheads village and part of Elmira Heights village).....	16,057 72	200 50	36,693 28	79,810		
Southport.....	4,249 80		7,615 56	23,100		
Van Etten (including Van Etten village).....	4,040 42	88 00	5,416 12	12,500		
Veteran.....	4,075 58		5,132 95			
Total.....	\$104,020 82	\$177,201 50	\$418,263 44	\$1,498,955		
			County.....	122 570		
				\$1,621,525		

— Concluded

and personal estate Chenango county, etc.

Afton (including Afton village)...	\$5,924 62	\$142 00	\$8,422 80	\$13,000		
Bainbridge (including Bainbridge village).....	5,076 26		10,973 54	7,730		
Columbus.....	2,615 68		4,593 14			
Coventry.....	2,327 40		3,022 37			
German.....	1,930 47		2,170 74			
Greene (including Greene village).....	12,409 27	675 89	18,044 69	35,900	\$4,033	
Guilford.....	6,686 61		9,730 47			
Lincklaen.....	2,354 91		3,112 32	455		
Mc Donough.....	2,607 68		3,472 31	6,950		
New Berlin (including New Berlin village).....	7,314 01	630 05	14,472 38	42 500		
North Norwich.....	2,197 47		3,531 35			
Norwich, city.....	13,227 01	4,075 63	49,013 46	209,083		\$16,187
Norwich.....	3,377 25		8,304 84			
Otselic.....	3,951 60		8,229 82	9,000		
Oxford (including Oxford village).....	8,619 97	255 10	13,990 44	6,000		
Pharmalia.....	2,475 12		3,271 30			
Pitcher.....	1,857 38		2,744 98	2,300		
Plymouth.....	3,361 29		4,623 93			
Preston.....	1,898 62		2,878 98			
Sherburne (including Sherburne village and part of Earlville village).....	7,782 61	230 89	15,746 00	67,000		
Smithville.....	2,869 32		3,958 64		1,113	
Smayras (including Smayras village).....	4,175 19	887 75	6,837 91			
Total.....	\$105,039 74	\$6,897 31	\$201,156 41	\$399,918	\$5,146	\$16,187

CLINTON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Altona.....	53,733	1,911	\$278,880	\$439,420
Ausable (including part of Keeseville village).....	22,475	1,636	585,405	484,414
Beekmantown.....	36,000	1,590	723,952	629,700
Black Brook.....	75,337	1,822	236,315	288,481
Champlain (including Champlain and Rouses Point villages).....	29,460	4,535	1,505,420	1,395,574
Chazy.....	33,029	2,607	986,140	951,753
Clinton.....	40,658	1,395	188,981	716,938
Dannemora (including Dannemora vil- lage).....	22,971	4,061	595,247	582,470
Ellenburg.....	64,871	2,475	514,860	860,744
Mooers (including Mooers village).....	50,573	2,788	762,763	729,032
Peru.....	46,445	2,000	897,146	748,657
Plattsburg, city.....	3,000	10,929	4,426,085	3,737,780
Plattsburg.....	25,761	2,085	1,235,975	1,049,157
Saranac.....	68,109	2,684	488,640	926,878
Schuyler Falls.....	21,760	1,400	690,071	574,882
Total.....	594,173	43,898	\$14,115,880	\$14,115,880

COLUMBIA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Ancram.....	26,056	1,015	\$879,865	\$890,337
Austerlitz.....	28,810	666	428,855	382,084
Canaan.....	19,792	1,085	1,155,105	1,156,458
Chatham (including part of Chatham village).....	31,198	2,705	2,641,889	2,724,018
Claverack (including Philmont village).....	30,061	3,747	2,686,799	2,613,868
Clermont.....	11,355	667	831,871	800,333
Copake.....	24,451	1,114	1,028,321	1,033,153
Gallatin.....	23,183	633	410,823	404,159
Germantown.....	7,374	1,424	884,936	850,913
Ghent (including part of Chatham vil- lage).....	26,385	2,451	2,215,032	2,084,500
Greenport.....	9,685	1,103	2,506,503	2,489,001
Hillsdale.....	33,940	1,052	817,831	795,523
Hudson, city.....	2,000	11,745	5,186,415	5,345,112
Kinderhook (including Kinderhook and Valatie villages).....	20,096	2,935	1,636,305	1,729,050
Livingston.....	24,187	1,339	889,101	875,723
New Lebanon.....	41,016	1,133	717,556	655,944
Stockport.....	21,859	1,909	1,563,315	1,462,963
Stuyvesant.....	13,175	1,641	1,482,987	1,667,646
Taghkanic.....	45,896	666	384,070	386,794
Total.....	440,519	38,930	\$28,347,579	\$28,347,579

NOTE.— For continuation of this table, see page 183.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Clinton County for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Altona.....	31			\$4,100	\$1,230
Ausable (including part of Keeseville village).....	59	\$3,800	\$202,038	17,173	10,132
Beekmantown.....	56	50		19,600	7,252
Black Brook.....	40			24,800	9,424
Champlain (including Champlain and Rouses Point villages).....	53	35,150	198,704	121,200	60,600
Chazy.....	51			24,600	12,300
Clinton.....	13			5,200	676
Dannemora (including Dannemora village).....	50			3,175	1,524
Ellenburg.....	29	8,970		14,200	3,550
Mooers (including Mooers village).....	51			22,550	10,373
Peru.....	59			27,600	15,456
Plattsburg, city.....	58	87,800	875,322	213,000	123,540
Plattsburg.....	58			43,000	24,510
Saranac.....	26			18,624	4,656
Schuyler Falls.....	59	11,200		13,900	8,201
Total.....		\$146,970	\$1,276,064	\$572,732	\$293,424

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Columbia county for the year 1920.

Ancram.....	83	\$1,550		\$6,900	\$4,140 ⁰
Austerlitz.....	95			2,173	1,63
Canaan.....	84	560		10,297	7,72
Chatham (including part of Chatham village).....	82	14,800	\$125,791	71,275	51,318
Claverack (including Philmont village).....	87	31,300	82,592	52,974	43,439
Clermont.....	88	6,100		24,900	15,687
Copake.....	84	1,200		14,250	10,260
Gallatin.....	86	1,083		2,200	1,496
Germanstown.....	88	7,800		8,300	3,320
Ghent (including part of Chatham village).....	90	16,100		52,849	39,637
Greenport.....	85	32,500		45,400	22,700
Hillsdale.....	87	13,350		12,375	9,281
Hudson, city.....	82	64,035	935,629	293,200	181,784
Kinderhook (including Kinderhook and Valatie villages).....	80		316,214	36,873	23,230
Livingston.....	86	6,650		99,300	67,524
New Lebanon.....	92	500		6,150	4,428
Stockport.....	91	4,900		333,600	250,200
Stuyvesant.....	75	46,700		51,650	40,287
Taghkanic.....	84	6,450		3,200	2,400
Total.....		\$255,578	\$1,460,226	\$1,127,866	\$780,484

NOTE.— For continuation of this table, see page 184.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altona	\$2,079 78	\$40 08	\$150 55	\$4,831 73	.....
Ausable (including part of Keeseville village)	2,292 74	44 18	165 96	5,326 48	.....
Beekmantown	2,980 38	57 43	215 74	6,923 99	.....
Black Brook	1,365 38	26 31	98 84	3,172 05	.....
Champlain (including Champlain and Rouses Point villages)	6,605 27	127 27	478 13	15,345 32	.....
Chazy	4,504 66	86 80	326 07	10,465 19	.....
Clinton	3,393 28	65 38	245 62	7,883 23	.....
Dannemora (including Dannemora village)	2,756 84	53 12	199 55	6,404 66	.....
Ellenburg	4,073 91	78 50	294 90	9,464 48	.....
Moers (including Moers village)	3,450 52	66 49	249 77	8,016 22	.....
Peru	3,543 40	68 28	256 49	8,232 00	.....
Plattsburg, city	17,690 96	340 89	1,281 32	41,099 68	\$177,563 49
Plattsburg	4,965 67	95 68	359 44	11,536 22	.....
Saranac	4,386 92	84 53	317 55	10,191 67	.....
Schuyler Falls	2,720 92	52 43	196 95	6,321 23	.....
Total	\$66,810 63	\$1,287 37	\$4,836 88	\$155,214 15	\$177,563 49

COLUMBIA

Statement of the aggregate valuation of real

Ancram	\$3,057 56	\$112 63	\$220 90	\$9,651 74	.....
Austerlitz	1,809 86	48 25	94 63	4,134 80	.....
Canaan	3,966 48	146 11	286 57	12,520 91	.....
Chatham (including part of Chatham village)	9,389 20	345 87	678 34	29,638 70	.....
Claverack (including Philmont village)	9,068 15	334 04	655 15	28,625 24	.....
Clermont	2,764 61	101 84	199 73	8,726 99	.....
Copake	3,545 96	130 62	256 19	11,193 47	.....
Gallatin	1,389 25	51 18	100 37	4,385 41	.....
Germantown	2,943 84	108 44	212 68	9,292 75	.....
Ghent (including part of Chatham village)	7,201 26	265 27	520 27	22,732 08	.....
Greenport	8,644 20	318 42	624 52	27,286 96	.....
Hillsdale	2,772 97	102 15	200 34	8,753 39	.....
Hudson, city	18,543 61	683 08	1,339 73	58,536 23	\$116,493 71
Kinderhook (including Kinderhook and Valatie villages)	5,927 52	218 35	428 25	18,711 28	.....
Livingston	3,024 95	111 43	218 54	9,549 79	.....
New Lebanon	2,250 42	82 90	162 59	7,103 85	.....
Stockport	5,032 12	185 37	363 56	15,894 79	.....
Stuyvesant	5,877 11	216 49	424 61	18,552 76	.....
Taghkanic	1,348 12	49 66	97 40	4,255 58	.....
Total	\$98,057 19	\$3,612 10	\$7,084 37	\$309,535 12	\$116,493 71

NOTE.— For continuation of this table, see page 185.

— Continued

and personal estate in Clinton county, etc.

CITIES AND TOWNS	TAXES.— (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Albana.....	\$14,867 24		\$9,228 93	\$31,198 31	.1118
Ausable (including part of Keeseville village).....	10,260 38	\$3,650 00	14,211 77	35,951 51	.0610
Beekmantown.....	11,681 14		6,581 11	28,439 79	.0392
Black Brook.....	11,936 06		4,708 42	21,307 06	.0901
Champlain (including Champlain and Rouses Point villages).....	14,997 25	13,073 06	20,278 04	70,904 34	.0460
Chazy.....	11,896 69		14,500 67	41,780 08	.0423
Clinton.....	13,962 87		7,489 30	33,039 68	.1748
Dannemora (including Dannemora village).....	5,402 61	1,045 23	24,187 52	40,049 53	.0672
Ellenburg.....	11,339 35		17,594 06	42,845 20	.0817
Mooers (including Mooers village).....	15,590 23	1,768 62	14,594 48	43,736 32	.0573
Per.....	19,275 93		11,571 54	42,947 64	.0478
Plattsburg, city.....			83,565 40	321,541 74	.0448
Plattsburg.....	13,190 70		11,755 50	41,903 21	.0339
Saranac.....	15,331 00		17,177 66	47,489 33	.0971
Schuyler Falls.....	9,366 68		7,457 69	26,115 90	.0372
Total.....	\$179,098 12	\$19,536 91	\$264,902 09	\$869,249 64	.....

— Continued

and personal estate in Columbia county, etc.

Ancram.....	\$7,457 99		\$6,353 57	\$26,854 39	.0304
Austerlitz.....	4,623 42		3,334 07	13,545 03	.0315
Canaan.....	9,643 15		10,771 81	37,335 03	.0323
Chatham (including part of Chatham village).....	23,257 18	\$5,500 00	9,224 46	78,033 75	.0293
Claverack (including Philmont village).....	13,798 57	7,300 00	27,346 45	87,127 60	.0320
Clermont.....	7,488 07		4,656 57	23,937 81	.0296
Copake.....	10,119 10		7,615 12	32,860 46	.0319
Gallatin.....	6,750 21		3,227 00	15,903 42	.0392
Germantown.....	9,072 65		7,517 55	29,147 91	.0339
Ghent (including part of Chatham village).....	16,165 81	5,500 00	34,897 90	87,282 59	.0391
Greenport.....	7,251 04		7,643 28	51,768 42	.0203
Hilldale.....	10,113 87		10,665 00	32,607 72	.0392
Hudson, city.....			60,000 00	255,596 36	.0412
Kinderhook (including Kinderhook and Valatie villages).....	14,109 20	12,818 00	21,194 70	73,407 30	.0448
Livingston.....	11,881 94		7,914 16	32,699 81	.0365
New Lebanon.....	7,838 31		10,691 74	28,129 81	.0428
Stockport.....	5,869 16		10,631 48	37,966 48	.0258
Stuyvesant.....	9,351 83		10,733 01	45,155 21	.0265
Taghkanic.....	8,182 74		2,608 27	16,541 77	.0420
Total.....	\$182,974 24	\$31,118 00	\$257,026 14	\$1,005,900 87	.....

NOTE.— For continuation of this table, see page 186.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Altona.....	\$381 68	\$31 36		\$217 56	
Ausable (including part of Keeseville village).....	825 69			113 69	\$2,000 38
Beekmantown.....	672 70	14 06	\$2,400 00	202 55	
Black Brook.....	316 61	675 62		78 34	
Champlain (including Champlain and Rouses Point villages).....	2,016 61	511 88		409 02	1,987 17
Chazy.....	1,376 03	48 44	2,400 00	215 86	
Clinton.....	269 12	67 58		124 36	
Dannemora (including Dannemora village).....	908 57	636 27	2,400 00	145 00	
Ellenburg.....	622 21	419 29	2,400 00	190 24	
Moers (including Moers village).....	968 59	9 13		183 86	
Peru.....	1,209 36	97 88		158 40	
Plattsburg, city.....	6,268 47	3,584 89		803 58	8,665 69
Plattsburg.....	1,727 72	168 97	1,900 00	392 33	
Saranac.....	668 39	5,266 42	2,400 00	219 68	
Schuyler Falls.....	980 29	256 38		170 98	
Total.....	\$19,112 04	\$11,788 17	\$13,900 00	\$3,625 45	\$12,653 24

COLUMBIA

Statement of the aggregate valuation of real

Ancram.....	\$1,250 05	\$393 21	\$1,500 00	\$10 87	
Austerlitz.....	569 68	14		34 96	
Canaan.....	1,642 40	3 33	1,500 00	73 56	
Chatham (including part of Chatham village).....	3,762 06	575 66		184 17	\$1,282 31
Claverack (including Philmont village).....	3,728 81	14,616 52		86 74	759 07
Clermont.....	1,138 38		2,200 00	26 24	
Copake.....	1,457 12	55 88		26 38	
Gallatin.....	576 88	14	2,500 00	5 09	
Germantown.....	1,244 66	39 89	1,500 00	32 42	
Ghent (including part of Chatham village).....	3,128 77			125 54	
Greenport.....	3,266 23	10,865 38		71 52	
Hilldale.....	998 28	50 98		39 44	
Hudson, city.....	7,351 28	16,027 44		512 80	9,210 26
Kinderhook (including Kinderhook and Valatie villages).....	2,324 04	2,627 57	1,000 00	131 70	3,159 29
Livingston.....	1,253 96	18 91	2,000 00	31 24	
New Lebanon.....	1,001 98	464 49	1,000 00	44 71	
Stockport.....	2,017 96	558 11		15 73	
Stuyvesant.....	2,158 20	1,202 65		63 94	
Taghkanic.....	645 12	1 32	800 00	19 14	
Total.....	\$39,415 86	\$47,499 62	\$14,000 00	\$1,536 19	\$14,410 93

NOTE.— For continuation of this table, see page 187.

— Concluded

and personal estate in Clinton county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public Schools	Other sources, including licenses, fees and water rents	Aggregate			
Altona.....	\$4,714 50		\$5,345 10			
Ausable (including part of Keeseville village).....	4,637 19		7,576 95	\$37,000		
Beekmantown.....	4,577 56		7,866 87	3,500		
Black Brook.....	3,944 59		5,015 16			
Champlain (including Champlain and Rouses Point villages).....	5,622 61	\$640 30	11,187 59	60,250		\$9,826
Chazy.....	11,933 02		15,973 35	14,500		
Clinton.....	3,919 38		4,380 44	6,596		
Dannemora (including Dannemora village).....	4,426 74		8,416 58	27,200		
Ellenburg.....	7,749 49		11,381 23	6,400		
Mooers (including Mooers village).....	8,261 00	140 00	9,562 58	13,525		
Peru.....	6,344 84		7,810 48	3,500		
Plattsburg, city.....	12,134 76		31,457 39	366,000		30,045
Plattsburg.....	3,690 82		7,789 84			
Saranac.....	7,085 88		15,640 37			
Schuyler Falls.....	4,286 09		5,693 74	3,875		
Total.....	\$93,238 47	\$780 30	\$155,097 67	\$542,346		
			County.....	258,000		
				\$800,346		\$39,871

— Concluded

and personal estate in Columbia county, etc.

Ancram.....	\$2,592 86		\$5,746 99			
Austerlitz.....	1,545 31		2,150 09	\$1,100		
Canaan.....	3,956 79		7,176 08	\$9,600		
Chatham (including part of Chatham village).....	3,667 91	\$7,306 60	16,778 80	47,500		
Claverack (including Philmont village).....	6,154 74	6,456 84	31,802 72	42,500		
Clermont.....	1,423 19		4,787 81			
Copake.....	2,182 52		3,721 90			
Gallatin.....	1,316 45		4,398 56			
Germantown.....	1,838 19		4,655 16	1,900	\$300	
Ghent (including part of Chatham village).....	8,405 42	7,396 70	18,966 43	127,000		
Greenport.....	1,375 77		15,578 90	6,000		
Hilldale.....	4,990 79		6,079 49			
Hudson, city.....	16,692 29	5,689 56	55,483 63	346,800		\$49,850
Kinderhook (including Kinderhook and Valatie villages).....	5,194 45	3,800 65	18,237 70	13,653		
Livingston.....	3,020 27		6,324 38			
New Lebanon.....	4,982 06		7,493 24	3,800		
Stockport.....	2,390 85		4,980 65			
Stuyvesant.....	2,259 48		5,684 27			
Taghkanic.....	1,807 99		2,673 57			
Total.....	\$75,297 33	\$30,560 44	\$222,720 37	\$604,853		
			County.....	317,000		
				\$921,853	\$300	\$49,850

CORTLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Cincinnatus.....	15,592	941	\$624,700	\$621,530
Cortland, city.....	2,590	13,294	11,089,607	11,033,326
Cortlandville (including McGrawville village and part of Homer village) ..	31,120	3,237	2,426,624	2,288,563
Cuyler.....	27,753	813	498,970	537,807
Freetown.....	16,133	485	292,021	278,306
Harford.....	14,147	553	356,279	362,437
Homer (including part of Homer village).....	31,442	3,554	2,405,725	2,562,469
Lapeer.....	15,711	423	275,249	270,857
Marathon (including Marathon village).....	15,470	1,296	955,061	900,724
Preble.....	16,466	678	817,734	860,885
Scott.....	13,938	625	345,800	351,776
Solon.....	18,738	498	302,271	294,269
Taylor.....	18,805	647	275,695	297,154
Truxton.....	27,869	920	566,960	583,313
Virgil.....	29,684	1,069	737,820	718,289
Willett.....	15,204	592	304,861	313,654
Total.....	310,662	29,625	\$22,275,377	\$22,275,377

DELAWARE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Andes (including Andes village).....	64,138	1,922	\$687,867	\$1,014,005
Bovina.....	27,279	858	540,681	581,523
Colchester (including Downs ville village).....	84,574	2,849	1,499,917	1,444,791
Davenport.....	31,151	1,313	700,715	693,919
Delhi (including Delhi village).....	38,521	2,721	2,384,992	1,627,443
Deposit (including part of Deposit village).....	27,622	1,415	666,883	1,049,439
Franklin (including Franklin village).....	49,547	2,132	1,362,689	1,459,365
Hamden.....	33,620	1,248	1,016,260	663,806
Hancock (including Hancock village).....	97,547	4,122	1,730,437	3,489,912
Harpersfield.....	24,905	1,184	692,289	975,284
Kortright.....	39,110	1,559	1,268,530	1,049,553
Masonville.....	33,107	878	317,585	430,689
Meredith.....	36,846	1,394	1,192,792	841,691
Middletown (including Fleischmanns and Margaretville villages).....	57,988	3,522	2,521,425	2,398,834
Roxbury.....	50,625	2,258	1,536,527	1,319,750
Sidney (including Sidney village).....	31,400	4,133	2,535,228	2,629,506
Stamford (including Hobart and Stamford villages).....	28,709	2,104	956,786	1,413,952
Tompkins.....	63,000	1,737	626,860	933,445
Walton (including Walton village).....	56,879	5,425	5,060,403	3,431,955
Total.....	876,568	42,774	\$27,478,866	\$27,478,866

NOTE.— For continuation of this table, see page 189.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cortland county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Cincinnatus.....	91	.....	\$81,531	\$4,300	\$2,365
Cortland, city.....	91	.....	499,263	309,200	231,900
Cortlandville (including McGrawville village and part of Homer village).....	96	.....	.....	116,300	84,899
Cuyler.....	84	\$1,950	.....	6,500	3,900
Freetown.....	95	.....	.....	1,475	929
Harford.....	89	.....	.....	5,400	2,970
Homer (including part of Homer village).....	85	15,750	91,282	126,750	88,725
Lapeer.....	92	.....	.....	9,700	6,984
Marathon (including Marathon village).....	96	36,900	73,978	17,025	14,471
Preble.....	86	.....	.....	31,900	22,330
Scott.....	89	.....	.....	9,800	7,350
Solon.....	93	.....	.....	3,900	2,535
Taylor.....	84	1,000	.....	2,200	1,430
Truxton.....	88	11,525	.....	6,850	4,110
Virgil.....	93	.....	.....	22,100	15,470
Willett.....	88	5,500	.....	1,248	811
Total.....	.....	\$72,625	\$736,054	\$674,648	\$491,179

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Delaware county for the year 1920.

Andes (including Andes village).....	58	\$25,000	\$30,346	\$7,393	\$3,282
Bovina.....	62	45,612	.....	6,540	2,946
Colchester (including Downs ville village).....	60	31,150	56,540	9,800	4,900
Davenport.....	67	11,000	.....	8,550	5,130
Delhi (including Delhi village).....	98	95,800	227,669	27,049	22,992
Deposit (including part of Deposit village).....	42	5,500	.....	74,995	33,748
Franklin (including Franklin village).....	62	3,330	94,474	17,397	6,089
Hamden.....	98	.....	.....	16,450	13,160
Hancock (including Hancock village).....	33	550	100,117	133,125	42,600
Harpersfield.....	47	11,100	.....	17,300	8,131
Kortright.....	81	18,800	.....	8,800	7,480
Masonville.....	49	2,000	.....	6,500	2,990
Meredith.....	95	54,350	.....	6,700	5,561
Middletown (including Fleischmanns and Margaretville villages).....	70	14,341	145,853	40,545	22,300
Roxbury.....	77	8,110	129,571	16,824	11,777
Sidney (including Sidney village).....	64	36,600	211,998	90,096	49,553
Stamford (including Hobart and Stamford villages).....	45	27,300	425,233	43,550	13,936
Tompkins.....	45	2,400	.....	6,200	2,480
Walton (including Walton village).....	99	14,350	207,014	117,975	117,975
Total.....	.....	\$406,993	\$1,628,785	\$655,689	\$377,080

NOTE.— For continuation of this table, see page 190.

CORTLAND

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cincinnatus.....	\$1,470 83	\$55 64	\$137 52	\$6,491 04	.....
Cortland, city.....	30,100 54	1,138 25	2,813 41	137,877 95	\$42,770 35
Cortlandville (including McGrawville village and part of Homer village).....	6,239 91	236 10	583 56	29,273 21	.....
Cuyler.....	1,314 89	49 66	122 73	6,431 59	.....
Freetown.....	759 33	28 71	70 97	3,466 49	.....
Harford.....	988 24	37 39	92 42	5,334 55	.....
Homer (including part of Homer village).....	7,037 70	265 98	657 42	32,500 45	.....
Lapeer.....	738 29	27 95	69 07	3,221 26	.....
Marathon (including Marathon village).....	2,560 18	96 73	239 09	11,444 98	.....
Preble.....	2,347 26	88 81	219 52	10,353 45	.....
Scott.....	959 13	36 29	89 70	4,421 10	.....
Solon.....	677 35	25 62	63 31	3,244 96	.....
Taylor.....	814 62	30 76	76 03	3,491 94	.....
Truxton.....	1,458 42	55 05	136 08	7,341 53	.....
Virgil.....	1,958 11	74 10	183 16	9,037 56	.....
Willott.....	870 02	32 92	81 38	4,036 05	.....
Total.....	\$60,294 82	\$2,279 96	\$5,635 37	\$277,968 11	\$42,770 35

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)...	\$3,959 16	\$119 07	\$286 04	\$5,981 82	.....
Bovina.....	2,389 72	71 87	172 65	3,610 58	.....
Colchester (including Downs ville village).....	5,624 12	169 15	406 33	8,497 37	.....
Davenport.....	2,686 17	80 79	194 06	4,058 40	.....
Delhi (including Delhi village)...	6,565 33	197 45	474 33	9,919 42	.....
Deposit (including part of Deposit village).....	4,019 88	120 89	290 43	6,073 56	.....
Franklin (including Franklin vil-lage).....	5,573 65	167 63	402 68	8,421 11	.....
Hamden.....	2,643 78	79 51	191 01	3,994 43	.....
Hancock (including Hancock vil-lage).....	13,300 52	400 01	960 93	20,095 48	.....
Harpersfield.....	3,758 65	113 04	271 55	5,678 87	.....
Kortright.....	4,070 90	122 43	294 12	6,150 79	.....
Masonville.....	1,648 74	49 59	119 12	2,491 10	.....
Meredith.....	3,414 39	102 69	246 68	5,158 73	.....
Middletown (including Fleisch-manns and Margaretville vil-lages).....	9,195 48	276 55	664 35	13,893 27	.....
Roxbury.....	5,059 85	152 17	365 56	7,644 83	.....
Sidney (including Sidney village)...	10,159 30	305 54	733 98	15,349 47	.....
Stamford (including Hobart and Stamford villages).....	5,491 94	165 17	396 78	8,297 66	.....
Tompkins.....	3,566 07	107 25	257 64	5,387 90	.....
Walton (including Walton village)...	13,132 27	394 95	948 77	19,841 26	.....
Total.....	\$106,260 01	\$3,195 75	\$7,677 01	\$160,546 05	.....

NOTE.—For continuation of this table, see page 191.

— Continued

and personal estate in Cortland county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Cincinnati.....	\$10,206 78		\$3,960 95	\$27,322 76	.0437
Cortland, city.....			76,702 57	291,403 07	.0270
Cortlandville (including McGrawville village and part of Homer village).....	19,447 22	\$12,644 64	23,478 30	91,902 94	.0378
Cuyler.....	9,698 37		4,439 58	22,056 82	.0435
Freetown.....	5,811 25		4,455 89	14,592 64	.0499
Harford.....	4,864 97		4,832 11	16,149 68	.0453
Homer (including part of Homer village).....	18,996 89	7,784 14	20,918 19	88,160 77	.0364
Lapeer.....	5,652 37		3,278 52	12,987 46	.0471
Marathon (including Marathon village).....	14,538 75	8,523 45	10,125 25	47,528 43	.0479
Preble.....	6,499 69		7,374 37	26,883 10	.0328
Scott.....	3,610 40		7,077 92	16,194 54	.0468
Solon.....	8,168 25		3,520 07	15,899 56	.0519
Taylor.....	3,472 97		2,785 39	10,671 71	.0385
Truxton.....	10,986 27		5,472 48	25,449 83	.0439
Virgil.....	8,236 91		9,795 29	29,285 13	.0396
Willett.....	7,312 68		2,496 70	14,829 75	.0477
Total.....	\$137,503 77	\$28,952 23	\$195,713 58	\$751,118 19	.....

— Continued

and personal estate in Delaware county, etc.

Andes (including Andes village)...	\$19,823 56	\$1,492 75	\$12,450 59	\$44,112 99	.0483
Bovina.....	7,667 42		5,570 65	19,482 89	.0332
Colchester (including Downsville village).....	26,368 01		20,946 68	62,011 66	.0405
Davenport.....	10,941 70		10,383 20	28,344 32	.0398
Delhi (including Delhi village).....	28,456 08	17,736 99	33,642 93	96,992 53	.0391
Deposit (including part of Deposit village).....	12,228 09	3,134 13	5,659 57	31,526 55	.0468
Franklin (including Frankliu village).....	16,204 07	2,506 00	13,537 23	46,812 37	.0342
Hamden.....	15,599 06		6,866 16	29,373 95	.0289
Hancock (including Hancock village).....	32,841 54	13,000 00	39,299 55	119,898 03	.0696
Harpersfield.....	9,384 83		4,683 62	23,890 56	.0339
Kortright.....	12,642 85		10,166 98	33,448 16	.0259
Masonville.....	7,380 74		5,978 91	17,668 20	.0556
Meredith.....	9,737 43		11,110 91	29,770 83	.0238
Middletown (including Fleischmanns and Margaretville villages).....	18,452 17	2,842 65	29,215 73	74,540 20	.0293
Roxbury.....	13,081 53		16,696 36	43,000 30	.0280
Sidney (including Sidney village)...	22,394 68	19,057 91	30,505 88	98,506 76	.0383
Stamford (including Hobart and Stamford villages).....	13,351 35	15,120 71	26,947 30	69,770 91	.0708
Tompkins.....	10,731 19		12,520 27	32,570 32	.0517
Walton (including Walton village).....	24,408 66	29,960 00	48,125 43	136,311 34	.0269
Total.....	\$311,694 96	\$104,851 14	\$344,307 95	\$1,038,532 87	.....

NOTE.— For continuation of this table, see page 192.

CORTLAND

Statement of the aggregate valuation of real

CITY AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Cincinnatus.....	\$749 14	\$319 92		\$318 97	\$815 31
Cortland, city.....	13,180 28	40,042 71		1,835 34	4,892 63
Cortlandville (including McGrawville village and part of Homer village).....	2,947 77	1,363 49	\$1,500 00	472 21	
Cuyler.....	601 35	3 33		127 91	
Freetown.....	420 41	1 84	7,000 00	87 43	
Harford.....	430 62	5 54		60 35	
Homer (including part of Homer village).....	2,908 91	630 15		318 88	912 63
Lapeer.....	366 60		6,000 00	60 90	
Marathon (including Marathon village).....	1,257 14	87 87	6,000 00	133 70	739 78
Preble.....	996 08	8 39		140 15	
Scott.....	405 19	1 08		18 78	
Solon.....	394 21	2 56		51 88	
Taylor.....	334 78			43 67	
Truxton.....	688 93	33 02		105 27	
Virgil.....	877 06	2 75	909 57	120 59	
Willett.....	366 85	2 43	999 03	54 40	
Total.....	\$26,925 32	\$42,505 04	\$22,108 60	\$3,770 43	\$7,360 35

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)....	\$1,260 43	\$177 56	\$1,432 65	\$150 58	\$363 4
Bovina.....	737 10	109 71	742 03	91 00	
Colchester (including Downsville village).....	1,705 37	276 36	1,760 15	254 47	565 40
Davenport.....	995 07	34 29	815 29	286 20	
Delhi (including Delhi village).....	3,316 92	593 80	1,406 62	222 77	2,276 70
Deposit (including part of Deposit village).....	932 42	8 67	923 34	229 61	
Franklin (including Franklin village).....	1,879 48	26 93	1,565 67	85 91	944 74
Hamden.....	1,418 90	108 50	842 29	135 77	
Hancock (including Hancock village).....	2,439 78	1,228 48	2,850 39	368 60	1,001 18
Harpersfield.....	572 95	61 70	913 09	116 05	
Kortright.....	1,776 40	201 30	1,232 78	232 18	
Masonville.....	453 32	4 97	721 01	41 37	
Meredith.....	1,699 00	14 19	1,056 32	88 69	
Middletown (including Fleischmanns and Margaretville villages).....	2,432 41	273 10	2,081 80	937 67	1,708 53
Roxbury.....	2,119 13	94 13	1,418 29	136 74	1,295 72
Sidney (including Sidney village)....	3,538 04	3,950 58	1,816 33	481 56	2,119 69
Stamford (including Hobart and Stamford villages).....	1,745 21	215 61	1,101 30	313 65	4,252 34
Tompkins.....	869 77	229 41	1,350 97	50 11	
Walton (including Walton village)....	6,961 84	430 66	2,397 62	782 11	2,070 14
Total.....	\$36,853 54	\$8,039 95	\$26,427 94	\$5,005 01	\$16,537 90

NOTE.—For continuation of this table see, page 193.

— Concluded

and personal estate in Cortland county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Cincinnati.....	\$2,928 33		\$4,951 67	\$10,000		
Cortland, city.....	18,106 69	\$7,449 76	85,507 41	670,230		
Cortlandville (including McGrawville village and part of Homer village).....	6,878 17		13,161 64	18,000		
Cuyler.....	3,198 94		3,931 53	21,500		
Freetown.....	2,234 66		9,744 34			
Harford.....	2,246 68		2,743 19			
Homer (including part of Homer village).....	7,717 34	2 20	12,490 11	16,500		
Lapeer.....	2,237 95		8,665 45			
Marathon (including Marathon village).....	3,615 63	122 58	11,956 70	15,950		
Proble.....	2,707 56		3,853 17	1,300		
Scott.....	2,894 73		3,319 75	8,000		
Solon.....	2,552 48		3,001 13	27,000		
Taylor.....	2,147 36		2,525 81			
Truxton.....	3,905 44		4,732 66	74,000		
Virgil.....	4,885 22		6,775 19			
Willett.....	1,063 78		2,186 49			
Total.....	\$69,300 96	\$7,574 54	\$179,545 24	\$882,380		
			County.....	94,000		
				\$956,380		

— Concluded

and personal estate in Delaware county, etc.

Andes (including Andes village)...	\$6,861 08	\$163 00	\$10,348 73	\$53,000		
Bovina.....	3,024 43		4,704 27			
Colchester (including Downs ville village).....	10,195 77		14,757 52			
Davenport.....	5,480 40		7,611 25	2,600		
Delhi (including Delhi village).....	12,263 76	1,377 71	21,458 28	200,091		
Deposit (including part of Deposit village).....	2,750 90	1,243 13	6,088 07		\$99	
Franklin (including Franklin village).....	7,368 97		11,871 70	20,000		
Hamden.....	4,366 58		6,872 04	270		
Hancock (including Hancock village).....	11,879 79	73 00	19,841 22	500		
Harpersfield.....	3,740 23		5,404 02			
Kortright.....	4,249 24		7,691 90	4,300		
Masonville.....	3,715 57		4,836 24			
Meredith.....	4,163 43		7,021 63	2,000		
Middletown (including Fleischmanns and Margaretville villages).....	11,261 67	58 00	18,753 18	29,170		
Roxbury.....	8,143 74		13,207 75	10,425		
Sidney (including Sidney village).....	8,158 56	718 56	20,783 32	271,811		
Stamford (including Hobart and Stamford villages).....	8,150 48	1,109 44	16,838 03	40,700		
Tompkins.....	6,971 88		9,472 14	53,200		
Walton (including Walton village).....	17,939 41	599 36	31,181 14	90,500		
Total.....	\$140,685 89	\$5,342 20	\$238,892 43	\$778,567	\$99	

DUTCHESS

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Amenia	26,235	1,831	\$1,334,919	\$1,493,446
Beacon, city	2,864	10,996	8,238,715	7,524,161
Beekman	19,032	844	752,110	801,358
Clinton	24,031	1,198	795,783	837,915
Dover	32,014	1,710	1,173,001	1,312,299
East Fishkill	33,626	1,944	1,306,720	1,461,898
Fishkill (including Fishkill village)....	16,142	2,095	1,756,789	1,965,415
Hyde Park	23,769	2,880	3,243,237	3,628,384
La Grange	25,827	1,132	969,164	1,032,625
Milan	22,844	704	378,442	413,057
Northeast (including Millerton village)	26,511	1,922	1,840,592	1,984,742
Pawling (including Pawling village)...	29,205	1,955	2,027,055	2,267,776
Pine Plains	18,860	1,252	976,717	993,370
Pleasant Valley (including Pleasant Valley village)	20,430	1,160	873,228	976,927
Poughkeepsie, city	1,725	35,000	33,211,314	30,330,852
Poughkeepsie (including part of Wap- pinger Falls village)	18,239	10,519	6,364,741	6,781,506
Red Hook (including Red Hook and Tivoli villages)	23,129	3,218	3,163,675	3,539,374
Rhinebeck (including Rhinebeck vil- lage)	21,494	2,770	4,166,260	4,547,337
Stanford	31,728	1,868	1,168,803	1,307,603
Union Vale	24,130	987	458,186	500,095
Wappinger (including part of Wap- pinger Falls village)	16,171	3,467	2,499,686	2,728,326
Washington (including Millbrook vil- lage)	36,438	2,795	2,959,212	3,229,883
Total	494,444	91,747	\$79,658,349	\$79,658,349

NOTE.—For continuation of this table, see page 195.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Dutchess county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalised valuation as fixed by State Tax Commission
Amenia	80	\$37,150	\$147,696	\$33,200	\$19,920
Beacon, city	98	60,600	332,464	297,100	237,680
Beekman	84	16,000		8,800	6,600
Clinton	85	2,300		13,024	9,768
Dover	80	9,250	136,456	25,300	15,180
East Fishkill	80			47,700	28,620
Fishkill (including Fishkill village)	80	29,350		87,824	48,303
Hyde Park	80	2,660		83,400	50,040
LaGrange	84	3,050		42,000	31,080
Milan	82	2,500		4,700	3,525
Northeast (including Millerton village)	83	96,600	120,782	41,750	28,390
Pawling (including Pawling village)	80	34,900	206,504	34,074	19,422
Pine Plains	88	14,900	77,256	13,100	9,956
Pleasant Valley (including Pleasant Valley village)	80	8,650		26,200	15,720
Poughkeepsie, city	98	1,200	1,810,083	2,493,100	1,994,490
Poughkeepsie (including part of Wappinger Falls village)	84	78,000		473,450	321,946
Red Hook (including Red Hook and Tivoli villages)	80	301,950	166,192	57,150	34,290
Rhinebeck (including Rhinebeck village)	82	172,700	191,050	135,200	81,120
Stanford	80	12,190		8,100	5,265
Union Vale	82			5,700	3,705
Wappinger (including part of Wappinger Falls village)	82	15,200	36,676	105,150	71,502
Washington (including Millbrook village)	82	308,500	110,284	40,949	26,617
Total		\$1,205,650	\$3,355,443	\$4,076,971	\$3,063,129

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Amenia.....	\$4,672 95	\$238 06	\$337 61	\$9,342 21	
Beacon, city.....	23,156 54	1,179 71	1,673 02	4,231 25	\$124,118 66
Beekman.....	2,495 40	127 13	180 27	4,988 85	
Clinton.....	2,565 20	130 68	185 32	5,128 37	
Dover.....	4,034 72	205 55	291 49	8,066 26	
East Fishkill.....	4,463 20	227 38	322 44	8,922 91	
Fishkill (including Fishkill vil- lage).....	6,090 08	310 26	440 00	12,175 35	
Hyde Park.....	11,085 70	564 77	800 90	22,162 61	
La Grange.....	3,161 95	161 08	228 42	6,321 39	
Milan.....	1,268 70	64 63	91 65	2,536 40	
Northeast (including Millerton village).....	6,354 40	323 70	459 10	12,703 79	
Pawling (including Pawling vil- lage).....	7,030 14	358 15	507 90	14,054 73	
Pine Plains.....	3,078 28	156 80	222 40	6,154 12	
Pleasant Valley (including Pleas- ant Valley village).....	3,009 00	153 29	217 37	6,015 61	
Poughkeepsie, city.....	92,604 96	4,717 80	6,690 60	159,815 54	505,537 62
Poughkeepsie (including part of Wappinger Falls village).....	20,936 20	1,066 60	1,512 60	41,855 30	
Red Hook (including Red Hook and Tivoli villages).....	11,727 70	597 47	847 30	23,446 09	
Rhinebeck (including Rhinebeck village).....	14,410 43	734 15	1,041 10	28,809 07	
Stanford.....	4,029 38	205 28	291 10	8,055 54	
Union Vale.....	1,526 80	77 78	110 30	3,052 40	
Wappinger (including part of Wappinger Falls village).....	8,376 06	426 70	605 13	16,745 51	
Washington (including Millbrook village).....	10,802 80	550 36	780 45	21,597 05	
Total.....	\$246,880 59	\$12,577 33	\$17,836 47	\$464,180 35	\$629,656 28

NOTE.— For continuation of this table, see page 197.

— Continued

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Amenia.....	\$12,204 79		\$13,683 21	\$40,478 83	.0295
Beacon, city.....			83,843 38	276,202 56	.0321
Beekman.....	5,887 64		4,202 50	17,881 79	.0232
Clinton.....	8,938 01		6,895 15	23,842 73	.0288
Dover.....	12,399 41		14,064 51	39,061 94	.0320
East Fishkill.....	15,280 76		9,400 09	38,625 78	.0295
Fishkill (including Fishkill village).....	10,954 09	\$2,300 00	14,871 75	47,141 53	.0263
Hyde Park.....	23,846 20		29,157 64	87,617 82	.0269
La Grange.....	13,074 16		9,867 32	32,814 32	.0337
Milan.....	5,720 21		4,112 08	13,793 67	.0362
Northeast (including Millerton village).....	11,194 23	5,756 07	16,969 86	53,781 15	.0277
Pawling (including Pawling village).....	22,955 45	10,000 00	20,946 81	75,853 18	.0367
Pine Plains.....	6,388 13		9,482 00	25,481 73	.0256
Pleasant Valley (including Pleasant Valley village).....	9,095 61		9,892 35	28,383 23	.0321
Poughkeepsie, city.....			206,174 80	975,540 52	.0301
Poughkeepsie (including part of Wappinger Falls village).....	38,090 18	10,010 00	57,510 85	170,981 73	.0265
Red Hook (including Red Hook and Tivoli villages).....	14,685 31	11,771 17	22,594 06	85,669 10	.0247
Rhinebeck (including Rhinebeck village).....	26,546 56	10,325 74	26,508 61	108,375 66	.0249
Stanford.....	12,117 98		7,244 20	31,943 48	.0270
Union Vale.....	5,613 32		4,071 34	15,061 94	.0328
Wappinger (including part of Wappinger Falls village).....	17,683 78	20,020 00	25,066 23	88,923 41	.0353
Washington (including Millbrook village).....	13,932 52	6,898 93	21,020 78	75,582 89	.0231
Total.....	\$286,608 34	\$77,081 91	\$618,207 72	\$2,353,028 99	.....

NOTE.— For continuation of this table, see page 198.

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Amenia.....	\$1,859 30	\$494 54	\$1,000 00	\$222 03	\$1,463 20
Beacon, city.....	10,328 78	8,297 41		1,473 50	3,291 40
Beekman.....	1,038 53	3 15	1,000 00	262 02	
Clinton.....	1,135 38	9 35	2,000 00	125 17	
Dover.....	1,643 70	619 11	1,000 00	209 78	1,350 92
East Fishkill.....	1,881 41	198 26	1,000 00	221 13	
Fishkill (including Fishkill village).....	2,475 15	124 20	743 04	332 74	
Hyde Park.....	4,571 63	10 07	743 04	356 64	
La Grange.....	1,365 73	40 31	1,000 00	153 40	
Milan.....	531 68	1 50	743 04	51 25	
Northeast (including Millerton village).....	2,610 20	395 57	1,000 00	235 03	1,195 75
Pawling (including Pawling village).....	2,857 97	334 10	1,000 00	463 24	2,044 39
Pine Plains.....	1,386 07	226 19	2,000 00	101 05	764 84
Pleasant Valley (including Pleasant Valley village).....	1,243 75	49 36	2,000 00	483 45	
Poughkeepsie, city.....	39,794 76	35,213 25		11,246 10	17,919 83
Poughkeepsie (including part of Wappinger Falls village).....	7,849 27	1 64	2,000 00	3,693 25	
Red Hook (including Red Hook and Tivoli villages).....	4,520 56	364 15	1,000 00	251 92	1,645 31
Rhinebeck (including Rhinebeck village).....	5,885 76	53 29	1,621 30	389 95	1,891 40
Stanford.....	1,673 70	23 43	2,000 00	142 70	
Union Vale.....	645 54	46 38	1,000 00	85 85	
Wappinger (including part of Wappinger Falls village).....	4,302 68	19,860 76	3,000 00	461 36	363 10
Washington (including Millbrook village).....	4,200 13	1,612 96	1,000 00	354 36	1,091 82
Total.....	\$103,801 68	\$67,978 98	\$26,850 42	\$21,315 92	\$33,020 96

NOTE.— For continuation of this table, see page 199.

— Concluded

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Amenia.....	\$4,447 00		\$9,485 97		\$30	
Beacon, city.....	12,945 49	\$26,418 70	62,755 28	\$372,837		
Beekman.....	1,181 63		3,485 33			
Clinton.....	2,255 65		5,525 55			
Dover.....	4,615 85		9,439 36	5,900		
East Fishkill.....	3,070 29		6,371 09			
Fishkill (including Fishkill village).....	2,526 03	7 00	6,208 16	1,000		
Hyde Park.....	3,342 52		9,023 90	700		
La Grange.....	2,824 14		5,383 58			
Milan.....	2,389 40		3,716 87			
Northeast (including Millerton village).....	5,099 72	61 00	10,597 27	10,000		
Pawling (including Pawling village).....	2,526 03	42 00	9,267 73	27,000		
Pine Plains.....	3,459 30		7,937 45	6,000		
Pleasant Valley (including Pleasant Valley village).....	2,373 96		6,150 52			
Poughkeepsie, city.....	33,562 06	59,537 88	197,273 88	2,104,950		\$109,231
Poughkeepsie (including part of Wappinger Falls village).....	5,720 16	30 25	19,294 57	66,666		
Red Hook (including Red Hook and Tivoli villages).....	5,353 54	114 47	13,249 95	28,500		
Rhinebeck (including Rhinebeck village).....	7,277 32	74 18	17,193 20	17,500		
Stanford.....	3,543 71		7,383 54			
Union Vale.....	1,705 23		3,493 00			
Wappinger (including part of Wappinger Falls village).....	4,574 16		32,562 06	133,334		
Washington (including Millbrook village).....	9,062 15	33 30	17,354 72			
Total.....	\$123,856 24	\$86,318 78	\$463,142 98	\$2,774,387		
			County.....	152,000		
				\$2,926,387	\$30	\$109,231

ERIE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Alden (including Alden village).....	20,833	2,433	\$3,097,230	\$3,177,040
Amherst (including Williamsville vil- lage).....	33,608	6,286	11,809,985	10,424,638
Aurora (including East Aurora village)	23,600	5,312	5,640,667	5,641,567
Boston.....	22,730	1,325	983,816	1,209,466
Brant (including Farnham village).....	14,555	1,830	2,916,092	2,586,442
Buffalo, city.....	611,114	508,775	597,634,615	576,413,970
Cheektowaga (including Sloan village and part of Depew village).....	18,710	11,923	10,948,035	16,988,355
Clarence.....	33,637	2,660	3,118,494	2,998,141
Colden.....	22,704	1,259	1,038,035	895,155
Collins (including part of Gowanda village).....	29,496	4,061	2,531,418	2,410,133
Concord (including Springville village)	44,734	4,223	3,558,970	3,537,885
East Hamburg.....	24,569	3,120	4,384,841	3,793,676
Eden.....	25,265	2,352	2,598,370	2,578,435
Elma.....	21,390	1,966	2,333,590	2,349,115
Evans (including Angola village).....	25,481	3,468	5,979,054	5,349,889
Grand Island.....	18,000	2	2,132,350	2,627,790
Hamburg (including Blasdell and Hamburg villages).....	25,950	8,656	14,261,266	12,148,825
Holland.....	22,934	1,410	1,128,891	1,268,236
Lackawanna, city.....	3,580	17,918	18,459,669	34,126,713
Lancaster (including Lancaster village and part of Depew village).....	23,531	13,172	11,664,311	10,125,116
Marilla.....	17,208	1,237	1,225,137	1,240,902
Newstead (including Akron village)...	30,208	4,043	3,476,194	3,507,659
North Collins (including North Collins village).....	26,815	2,271	2,092,734	2,187,027
Sardinia.....	31,937	1,518	1,563,515	1,409,465
Tonawanda, city.....	2,380	10,068	13,147,308	9,234,991
Tonawanda (including Kenmore vil- lage).....	12,555	5,505	20,911,544	29,299,790
Wales.....	22,600	985	966,207	1,136,122
West Seneca.....	17,564	7,062	7,401,975	8,337,770
Total.....	1,227,688	633,566	\$757,094,313	\$757,094,313

NOTE.— For continuation of this table, see page 231.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Erie county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Alden (including Alden village)....	78		\$37,500	\$122,600	\$85,820
Amherst (including Willaimsville village).....	92	\$10,000	106,100	301,200	256,020
Aurora (including East Aurora village).....	81		145,362	234,702	222,967
Boston.....	65	1,700		15,100	9,966
Brant (including Farnham village).....	91	2,400		119,449	101,532
Buffalo, city.....	84	10,640,500	12,799,367	30,266,000	27,844,720
Cheektowaga (including Sloan village and part of Depew village).....	51			553,250	354,080
Clarence.....	84	1,900		48,300	46,851
Colden.....	94	1,000		10,300	9,785
Collins (including part of Gowanda village).....	85	200		189,824	142,368
Concord (including Springville village).....	81		267,433	111,523	94,795
East Hamburg.....	94	5,350	40,668	205,449	178,741
Eden.....	81	7,300		98,250	78,620
Elma.....	80			47,500	33,250
Evans (including Angola village)....	90	8,950	146,694	172,304	163,689
Grand Island.....	65	541,100		8,000	6,240
Hamburg (including Blasdell and Hamburg villages).....	95	29,200	311,770	554,924	549,375
Holland.....	71	750	56,590	48,700	37,986
Lackawanna, city.....	43	250	381,307	667,400	433,810
Lancaster (including Lancaster village and part of Depew village)....	94		201,345	501,699	476,614
Marilla.....	80	12,650		89,118	45,450
Newstead (including Akron village).....	80	49,630	40,000	62,999	47,249
North Collins (including North Collins village).....	77		117,346	104,249	83,612
Sardinia.....	90	16,925		40,300	30,225
Tonawanda, city.....	118	11,850		885,700	779,416
Tonawanda (including Kenmore village).....	57	10,500	114,696	692,000	678,160
Wales.....	68	250		35,700	23,562
West Seneca.....	71			414,500	294,295
Total.....		\$11,252,405	\$14,766,178	\$36,601,040	\$33,114,198

NOTE.— For continuation of this table, see page 202.

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alden (including Alden village).....	\$7,518 36	\$248 06	\$702 70	\$11,284 47	.....
Amherst (including Williams-ville village).....	24,669 55	813 95	2,305 73	37,027 07	.....
Aurora (including East Aurora village).....	13,350 53	440 50	1,247 81	20,038 18	.....
Boston.....	2,862 15	94 44	267 53	4,295 89	.....
Brant (including Farnham village).....	6,120 72	201 95	572 07	9,186 73	.....
Buffalo, city.....	1,364,062 45	45,006 39	127,488 07	2,047,353 25	\$10,636,871 43
Cheektowaga (including Sloan village and part of Depew village).....	40,202 25	1,326 44	3,757 49	60,340 60	.....
Clarence.....	7,094 97	204 09	663 13	10,650 73	.....
Colden.....	2,118 35	69 89	198 00	3,179 49	.....
Collins (including part of Gowanda village).....	5,703 48	188 18	533 07	8,560 53	.....
Concord (including Springville village).....	8,372 26	277 24	782 51	12,566 15	.....
East Hamburg.....	8,977 59	296 21	839 09	13,474 69	.....
Eden.....	6,101 76	201 32	570 30	9,155 30	.....
Elma.....	5,559 09	183 41	519 58	8,343 77	.....
Evans (including Angola village).....	12,662 75	417 71	1,185 06	19,002 17	.....
Grand Island.....	6,218 56	205 18	581 21	9,333 60	.....
Hamburg (including Bladell and Hamburg villages).....	28,749 70	948 58	2,687 07	43,151 17	.....
Holland.....	3,001 21	99 03	280 51	4,504 64	.....
Lackawanna, city.....	80,759 47	2,663 65	7,548 14	121,214 00	11,060 69
Lancaster (including Lancaster village and part of Depew village).....	23,960 67	790 57	2,239 48	35,963 21	.....
Marilla.....	2,936 54	96 89	274 47	4,407 53	.....
Newstead (including Akron village).....	8,300 74	273 88	775 82	12,458 79	.....
North Collins (including North Collins village).....	5,175 50	170 76	483 72	7,768 06	.....
Sardinia.....	3,335 44	110 05	311 73	5,006 25	.....
Tonawanda, city.....	21,854 23	721 07	2,042 60	32,801 58	138,768 06
Tonawanda (including Kenmore village).....	69,336 78	2,287 73	6,480 53	104,069 34	.....
Wales.....	2,688 60	88 59	251 29	4,035 38	.....
West Seneca.....	19,731 03	651 01	1,844 14	29,614 70	.....
Total.....	1,791,424 73	\$59,106 77	\$167,432 85	\$2,688,790 33	\$10,786,700 18

NOTE.— For continuation of this table, see page 203.

— Continued

and personal estate in Erie county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Alden (including Alden village)....	\$12,039 67	\$4,925 38	\$20,955 49	\$57,674 13	.0186
Amherst (including Williamsville village).....	52,879 45	11,500 00	42,189 13	171,384 88	.0144
Aurora (including East Aurora village).....	34,162 50		65,473 82	134,713 34	.0238
Boston.....	12,383 23		4,483 57	24,386 81	.0247
Brant (including Farnham village).....	19,945 30	2,985 86	20,749 47	59,762 10	.0204
Buffalo, city.....			4,418,072 25	18,638,853 84	.0346
Cheektowaga (including Sloan village and part of Depew village).....	61,713 84	103,277 13	142,274 30	412,892 05	.0377
Clarence.....	11,283 50		29,971 21	59,897 63	.0191
Colden.....	6,062 51		7,424 21	19,052 44	.0183
Collins (including part of Gowanda village).....	13,975 00	23,720 00	17,106 12	69,786 38	.0275
Concord (including Springville village).....	20,300 00	15,863 04	34,503 41	92,664 61	.0260
East Hamburg.....	41,773 05		35,203 16	100,563 79	.0229
Eden.....	14,197 04		19,726 72	49,955 44	.0191
Elma.....	32,864 12		13,143 28	60,613 25	.0259
Evans (including Angola village).....	36,575 07	11,675 06	54,103 84	135,621 59	.0226
Grand Island.....	23,777 50		9,000 00	49,116 05	.0183
Hamburg (including Blasdell and Hamburg villages).....	30,243 95	32,981 97	93,794 87	232,557 31	.0162
Holland.....	13,176 57		12,956 11	34,018 07	.0301
Lackawanna, city.....			217,328 33	440,574 28	.0271
Lancaster (including Lancaster village and part of Depew village).....	35,100 00	99,380 74	10,421 35	207,856 02	.0178
Marilla.....	11,745 89		9,907 18	29,368 50	.0237
Newstead (including Akron village).....	19,835 00	15,587 00	30,853 03	88,084 26	.0249
North Collins (including North Collins village).....	10,374 50	5,000 00	18,622 88	47,596 42	.0227
Sardinia.....	16,412 66		11,660 73	36,836 86	.0233
Tonawanda, city.....			99,200 00	295,387 54	.0228
Tonawanda (including Kenmore village).....	34,060 10	61,877 38	98,998 69	377,110 55	.0180
Wales.....	14,813 67		8,199 45	30,076 98	.0311
West Seneca.....	66,056 12		57,461 12	175,358 18	.0236
Total.....	\$645,750 16	\$388,773 56	\$5,603,783 72	\$22,131,762 30	.....

NOTE.— For continuation of this table, see page 204.

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Alden (including Alden village).....	\$3,420 05	\$53 45		\$648 35	\$375 00
Amherst (including Williamsville village).....	11,215 12	857 21		2,229 00	1,061 00
Aurora (including East Aurora village).....	7,132 38	1,983 89		1,139 25	1,453 62
Boston.....	1,351 32	5 53		170 27	
Brant (including Farnham village).....	3,882 72	449 75		346 03	
Buffalo, city.....	774,244 26	943,228 59		132,425 76	127,993 67
Cheektowaga (including Sloan village and part of Depew village).....	14,210 95	2,175 38		1,622 42	
Clarence.....	4,014 38	8 86	\$4,900 00	376 55	
Colden.....	1,454 09	9 32		234 64	
Collins (including part of Gowanda village).....	3,149 14	69 58		407 74	
Concord (including Springville village).....	4,633 14	1,645 13	15,190 00	591 18	2,674 33
East Hamburg.....	5,456 21	293 58		697 98	406 68
Eden.....	3,625 87	10 68		410 37	
Elma.....	2,625 19	37 73		280 37	
Evans (including Angola village).....	8,182 91	260 32		1,282 69	1,466 94
Grand Island.....	2,512 46	33 33		293 16	
Hamburg (including Blasdell and Hamburg villages).....	17,004 19	26,468 47		2,571 55	3,117 70
Holland.....	1,362 72	44 59		100 32	565 90
Lackawanna, city.....	26,132 06	245,093 94		1,161 16	3,813 07
Lancaster (including Lancaster village and part of Depew village).....	15,383 53	43,013 77	34,300 00	1,597 00	2,013 45
Marilla.....	979 74	68 80	22,260 00	114 96	
Newstead (including Akron village).....	4,383 7	1,076 93		663 78	400 00
North Collins (including North Collins village).....	2,875 46	16 74	6,300 00	366 60	1,173 46
Sardinia.....	1,998 88	14 71		235 71	
Tonawanda, city.....	11,267 67	20,850 42		1,381 85	
Tonawanda (including Kenmore village).....	24,778 32	18,126 86		18,186 78	1,146 96
Wales.....	1,340 03	41 07		58 74	
West Seneca.....	7,305 95	1,658 87		1,642 40	
Total.....	\$965,922 48	\$1,307,597 50	\$82,950 00	\$171,236 61	\$147,661 78

NOTE.—For continuation of this table, see page 205.

— Concluded

and personal estate in Erie county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Alden (including Alden village)...	\$9,776 98	\$456 93	\$14,730 81	\$26,800		
Amherst (including Williamsville village)...	8,104 62	10,089 79	33,556 74	48,500		
Aurora (including East Aurora village)...	9,602 39		21,311 53	125,180		
Boston	1,634 99		3,182 11			
Brant (including Farnham village)...	2,504 24		7,182 74	29,803		
Buffalo, city	577,139 32	1,892,077 44	4,447,109 04	41,739,136		4,467,258
Cheektowaga (including Sloan village and part of Depew village)...	17,932 40	3,557 02	39,498 17	406,053	\$70,000	
Clarence	6,445 52		15,745 31			
Colden	2,688 71		4,386 76			
Collins (including part of Gowanda village)...	3,996 02	370 80	7,993 28	130,382		
Concord (including Springville village)...	9,915 94	23,871 13	58,520 85	126,902		
East Hamburg	5,871 63		12,726 08	50,890		
Eden	4,086 86		8,133 78	9,500		
Elma	2,714 43		5,657 72			
Evans (including Angola village)...	7,768 28	145 50	19,106 64	101,760		
Grand Island	2,138 99		4,977 94			
Hamburg (including Blasdell and Hamburg villages)...	13,269 70	39,472 26	101,903 87	396,664		
Holland	4,712 76		6,786 29			
Lockawanna, city	14,876 02	11,489 38	302,566 63	375,120		
Lancaster (including Lancaster village and part of Depew village)...	9,647 47		105,955 22	200,103		
Marilla	2,348 02		25,771 52	1,499		
Newstead (including Akron village)...	7,728 87		14,253 32	41,000		
North Collins (including North Collins village)...	5,773 85		16,506 11	32,800		
Sardinia	4,219 42		6,488 72			
Tonawanda, city	12,157 74	69,027 35	114,685 03	865,502		52,976
Tonawanda (including Kenmore village)...	7,903 16	933 00	71,075 08	419,043		2,629
Wales	2,085 93		3,525 77			
West Seneca	7,338 95		17,946 17	19,340		
Total	\$764,383 21	\$2,051,490 65	\$5,491,242 23	\$45,148,884		
			County	1,354,000		
				\$46,502,884	\$70,000	\$4,522,863

ESSEX

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Chesterfield (including part of Keeseville village).....	44,735	1,538	\$914,136	\$928,969
Crown Point.....	44,855	1,413	639,249	669,603
Elisabethtown (including Elisabethtown village).....	49,808	1,042	829,985	753,476
Essex.....	18,740	1,025	713,809	684,517
Jay.....	43,164	2,226	479,475	526,544
Keese.....	117,395	1,032	639,004	573,004
Lewis.....	50,587	739	272,072	276,483
Minerva.....	103,644	610	313,557	322,468
Moriah (including Port Henry village).....	38,602	6,626	4,015,330	3,797,074
Newcomb.....	150,355	313	305,383	335,362
North Elba (including Lake Placid village and part of Saranac Lake village).....	97,730	4,343	3,898,385	3,961,606
North Hudson.....	110,870	397	386,655	365,638
Saint Armand (including Bloomingdale village).....	35,059	727	358,745	334,597
Schoon.....	94,338	852	467,794	468,388
Ticonderoga (including Ticonderoga village).....	49,470	5,267	3,284,154	3,549,309
Westport (including Westport village).....	34,585	1,492	1,145,770	1,114,449
Willaboro.....	26,334	1,684	776,923	789,520
Wilmington.....	33,511	545	137,286	126,315
Total.....	1,143,872	31,871	\$19,578,312	\$19,578,312

NOTE.— For continuation of this table, see page 207.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Essex county for the year 1920.*

TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Chesterfield (including part of Keesville village).....	67	\$7,400	.....	\$23,950	\$16,286
Crown Point.....	65	12,000	.....	40,100	25,664
Elisabethtown (including Elisabethtown village).....	75	16,400	.....	38,700	23,220
Essex.....	71	11,950	.....	8,973	6,012
Jay.....	62	14,450	\$95,445	17,500	8,050
Koenig.....	76	2,450	.....	31,800	15,264
Lewis.....	67	.....	.....	12,622	6,887
Minerva.....	66	.....	.....	12,300	7,380
Morish (including Port Henry village).....	72	78,300	316,233	137,250	82,350
Newcomb.....	62	3,940	.....	6,200	2,170
North Elba (including Lake Placid village and part of Saranac Lake village).....	67	5,960	59,853	80,225	48,135
North Hudson.....	72	6,100	.....	1,600	1,040
Saint Armand (including Bloomingdale village).....	73	2,300	.....	37,500	20,625
Schroon.....	68	3,300	.....	8,300	3,444
Ticonderoga (including Ticonderoga village).....	63	23,160	110,000	92,978	65,085
Westport (including Westport village).....	70	.....	55,226	54,100	27,050
Willsboro.....	67	48,050	.....	9,624	4,812
Wilmington.....	74	.....	.....	600	348
Total.....	.....	\$235,780	\$636,75	\$614,122	\$362,822

NOTE.— For continuation of this table, see page 208.

ESSEX

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Chesterfield (including part of Keeseville village).....	\$3,558 68	\$85 77	\$257 10	\$11,261 85	.....
Crown Point.....	2,590 45	62 43	187 16	8,197 84	.....
Elizabethtown (including Eliza- bethtown village).....	2,925 97	70 51	211 38	9,259 52	.....
Essex.....	2,646 96	63 79	191 23	8,376 60	.....
Jay.....	2,056 08	49 54	148 53	6,506 68	.....
Keene.....	2,187 05	52 71	153 00	6,921 15	.....
Lewis.....	1,050 78	25 32	75 92	3,325 34	.....
Minerva.....	1,229 36	29 62	88 81	3,890 44	.....
Moriah (including Port Henry village).....	14,728 50	354 98	1,064 08	46,610 23	.....
Newcomb.....	1,289 54	31 08	93 18	4,080 88	.....
North Elba (including Lake Placid village and part of Saranac Lake village).....	15,078 95	363 43	1,069 40	47,719 03	.....
North Hudson.....	1,412 81	34 04	102 07	4,471 01	.....
Saint Armand (including Bloom- ingdale village).....	1,280 40	30 85	92 52	4,051 94	.....
Schroon.....	1,792 67	43 19	129 51	5,673 13	.....
Ticonderoga (including Ticon- deroga village).....	13,577 37	327 23	980 94	42,967 09	.....
Westport (including Westport village).....	4,235 53	102 09	306 03	13,403 79	.....
Willboro.....	3,183 24	76 72	229 99	10,073 69	.....
Wilmington.....	480 07	11 68	34 70	1,519 24	.....
Total.....	\$75,304 50	\$1,814 98	\$5,440 55	\$238,309 44	.....

NOTE.— For continuation of this table, see page 209.

— Continued

and personal estate in Essex county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Chesterfield (including part of Keeseville village).....	\$15,295 73	\$3,650 00	\$4,913 53	\$39,022 66	.0423
Crown Point.....	11,060 57		8,846 35	30,944 80	.0475
Elizabethtown (including Elizabeth-town village).....	11,533 63	4,686 30	15,409 20	44,096 51	.0520
Essex.....	9,270 71		9,917 39	30,466 68	.0419
Jay.....	10,866 44		23,254 31	42,881 58	.0866
Keene.....	17,402 82		19,282 59	46,004 32	.0716
Lewis.....	7,863 02		3,007 44	15,347 82	.0664
Minerva.....	12,924 97		4,946 09	23,109 29	.0737
Moriah (including Port Henry vil-lage).....	32,128 91	17,100 00	81,011 15	192,997 94	.0471
Newcomb.....	11,724 77		12,342 92	29,562 37	.0974
North Elba (including Lake Placid village and part of Saranac Lake village).....	40,265 34	44,523 69	62,260 14	211,299 98	.0541
North Hudson.....	8,061 54		4,807 15	18,888 61	.0480
Saint Armand (including Blooming-dale village).....	3,560 25	4,171 13	7,396 26	20,582 35	.0570
Schroon.....	29,000 63		9,184 20	45,823 33	.0972
Ticonderoga (including Ticonderoga village).....	31,226 69		65,323 35	154,402 67	.0466
Westport (including Westport vil-lage).....	10,586 99	3,513 31	9,576 64	41,724 38	.0363
Willsboro.....	10,183 44		10,800 86	34,547 94	.0418
Wilmington.....	5,548 85		5,050 66	12,645 20	.0921
Total.....	\$278,505 30	\$77,644 43	\$357,329 23	\$1,034,348 43	

NOTE.— For continuation of this table, see page 210.

ESSEX

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Chesterfield (including part of Keeseville village).....	\$1,296 34	\$395 54	\$1,000 00	\$188 07	
Crown Point.....	945 25	113 14		177 00	
Elisabethtown (including Elisabethtown village).....	1,188 32	48 82	1,500 00	61 25	
Essex.....	999 26	3 20		136 21	
Jay.....	648 17	4,626 86		12 71	\$954 46
Keene.....	864 23	121 78		2 54	
Lewis.....	408 11			44 32	
Minerva.....	459 12	1 62		112 36	
Moriah (including Port Henry village).....	5,131 37	13,490 75	3,500 00	361 51	3,162 83
Newcomb.....	432 12	113 52		16 81	
North Elba (including Lake Placid village and part Saranac Lake village).....	5,401 44	900 74		952 22	598 53
North Hudson.....	540 14	12 09		72	
Saint Armand (including Bloomingdale village).....	486 13	2 22		50 37	
Schroon.....	702 19	40 21	1,000 00	59 15	
Ticonderoga (including Ticonderoga village).....	4,618 23	3,392 22		1,010 52	1,100 00
Westport (including Westport village).....	1,620 43	152 28		193 95	552 26
Willaboro.....	1,080 30	1,359 63		152 55	
Wilmington.....	189 05		3,287 00	4 33	
Total.....	\$27,007 20	\$24,674 62	\$10,287 00	\$3,536 59	\$6,367 58

NOTE — For continuation of this table, see page 211.

— Concluded

and personal estate in Essex county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Chesterfield (including part of Keeseville village).....	\$2,825 17	\$94.76	\$5,699 88	\$47,000		
Crown Point.....	5,763 01		6,998 40			
Elisabethtown (including Elisabethtown village).....	3,725 91	14 65	6,538 95	27,000		
Essex.....	3,151 96		4,290 63			
Jay.....	7,264 23		13,506 43	10,000		
Keene.....	4,996 77		5,985 32			
Lewis.....	2,717 84		3,167 27			
Minerva.....	2,160 74		2,733 84			
Moriah (including Port Henry village).....	11,580 71	2,808 78	40,035 45	43,500		
Newcomb.....	1,136 69		1,699 14			
North Elba (including Lake Placid village and part of Saranac Lake village).....	6,200 14	4,193 09	18,246 16	546,581		\$5,600
North Hudson.....	2,197 38		2,750 33			
Saint Armand (including Bloomingdale village).....	1,729 95	182 26	2,450 93	15 300		
Schroon.....	2,762 31		4,563 86			
Ticonderoga (including Ticonderoga village).....	9,491 87		19,612 84	45,000		
Westport (including Westport village).....	4,387 75	83 54	6,990 21	4,000		
Willaboro.....	4,973 49		7,565 97			
Wilmington.....	1,933 72		5,414 10			
Total.....	\$78,999 64	\$7,377 08	\$158,249 71	\$738,381		
			County.....	56,000		
				\$794,381		\$5,600

FRANKLIN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Altamont (including Tupper Lake village)	76,168	4,927	\$3,264,670	\$1,535,017
Bangor (including North Bangor village)	26,610	1,927	722,620	901,127
Belmont	101,954	1,582	659,645	752,883
Bombay	22,473	1,251	426,700	598,619
Brandon	24,928	728	157,607	196,195
Brighton	50,028	684	829,800	588,192
Burke	27,463	1,578	533,780	748,815
Chateaugay (including Chateaugay village)	29,486	2,856	954,077	1,088,932
Constable	20,037	1,100	302,006	415,037
Dickinson	27,753	1,312	375,382	486,076
Duane	48,933	209	295,340	198,880
Fort Covington (including Fort Covington village)	22,565	1,966	629,586	847,920
Franklin	105,674	1,280	609,876	806,269
Harriettstown (including part of Saranac Lake village)	134,247	4,797	4,125,696	2,955,558
Malone (including Malone village)	63,200	10,830	4,112,918	4,901,972
Moirs	28,442	2,264	729,435	992,318
Santa Clara	116,617	541	1,399,800	942,618
Waverly	77,254	1,685	708,620	815,694
Westville	21,598	1,028	222,395	308,782
Total	1,025,420	42,525	\$20,059,902	\$20,059,902

FULTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bleeker	38,660	389	\$130,210	\$173,419
Broadalbin	23,870	1,949	817,532	1,068,821
Caroga	31,494	332	325,183	287,255
Ephratah	23,154	1,038	623,393	770,966
Gloversville, city	2,752	22,075	19,706,800	17,958,033
Johnstown, city	2,200	10,908	7,791,370	7,842,997
Johnstown	40,520	1,948	1,703,027	1,914,681
Mayfield (including Mayfield village)	38,662	1,866	670,601	1,018,623
Northampton (including Northville village)	18,452	2,191	674,719	1,043,039
Oppenheim	30,744	1,182	445,331	676,357
Perth	15,739	596	540,727	585,132
Stratford	47,576	453	209,949	279,619
Total	313,823	44,927	\$33,638,932	\$33,638,932

NOTE.—For continuation of this table, see page 213.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Franklin county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Altamont (including Tupper Lake village)	100	\$54,700	\$95,881	\$52,825	\$21,130
Bangor (including North Bangor village)	54	4,000		23,425	9,370
Belmont	59			10,300	3,605
Bombay	48	9,000		9,800	4,410
Brandon	57	850		974	487
Brighton	95	18,100		19,200	6,720
Burke	48	5,500		13,150	5,360
Chateaugay (including Chateaugay village)	59	39,400	169,043	39,325	18,876
Constable	49	3,375		9,400	3,760
Dickinson	52	8,450		3,849	1,732
Duane	100			4,900	1,470
Fort Covington (including Fort Covington village)	50	20,100		48,700	19,506
Franklin	51			22,900	9,618
Harrietstown (including part of Saranac Lake village)	94	29,800	256,830	464,948	162,732
Malone (including Malone village)	56	55,000	405,911	233,673	128,520
Moirs	49	16,850	53,374	19,100	11,460
Santa Clara	100	32,650		2,750	1,650
Waverly	58	9,600	39,663	24,350	9,740
Westville	48	900		2,100	1,395
Total		\$308,275	\$1,020,702	\$1,005,669	\$420,541

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Fulton county for the year 1920.

Bleeker	65			\$2,200	\$1,100
Broadalbin	65	\$6,750	\$53,314	24,300	14,337
Caroga	98			3,700	1,480
Ephratah	70			34,400	24,768
Gloversville, city	95	365,850	1,769,529	1,235,350	1,235,350
Johnstown, city	86	121,700	870,433	609,200	304,600
Johnstown	77			124,649	81,022
Mayfield (including Mayfield village)	57			20,773	15,580
Northampton (including Northville village)	56		118,737	21,575	11,219
Oppenheim	57	\$300		54,700	28,991
Perth	80			58,200	43,650
Stratford	65	1,750		600	330
Total		\$496,350	\$2,812,013	\$2,189,647	\$1,762,427

NOTE.— For continuation of this table, see page 214.

FRANKLIN

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altamont (including Tupper Lake village).....	\$6,156 77	\$107 74	\$444 82	\$19,356 00	.....
Bangor (including North Bangor village).....	3,527 63	61 73	254 88	11,090 38	.....
Belmont.....	2,934 28	51 35	213 00	9,224 94	.....
Bombay.....	2,368 13	41 43	171 09	7,445 06	.....
Brandon.....	729 00	12 76	52 66	2,291 82	.....
Brighton.....	2,362 96	41 34	170 72	7,428 80	.....
Burke.....	2,936 86	51 44	212 40	9,242 50	.....
Chateaugay (including Chateaugay village).....	4,397 55	76 95	317 71	13,825 27	.....
Constable.....	1,630 71	28 54	117 81	5,126 74	.....
Dickinson.....	1,927 36	33 82	139 25	6,069 25	.....
Duane.....	775 11	13 56	55 99	2,436 86	.....
Fort Covington (including Fort Covington village).....	3,383 00	59 20	244 42	10,835 71	.....
Franklin.....	3,138 45	54 92	226 74	9,866 83	.....
Harrietstown (including part of Saranac Lake village).....	11,635 11	203 62	840 61	36,579 03	.....
Malone (including Malone village).....	19,319 30	338 10	1,395 78	60,738 86	.....
Moirs.....	3,933 11	68 83	284 15	12,365 18	.....
Santa Clara.....	3,801 00	66 52	274 61	11,949 79	.....
Waverly.....	3,216 48	66 21	232 38	10,102 28	.....
Westville.....	1,206 95	21 12	87 20	3,794 48	.....
Total.....	\$79,379 76	\$1,399 18	\$5,735 20	\$249,557 78	.....

FULTON

Statement of the aggregate valuation of real

Bleecker.....	\$441 21	\$14 36	\$31 88	\$853 57	.....
Broadalbin.....	2,778 41	90 44	200 73	5,374 76	.....
Caroga.....	730 32	23 77	52 76	1,412 81	.....
Ephratah.....	1,947 46	63 39	140 70	3,767 32	.....
Gloversville, city.....	46,352 96	1,508 75	3,348 87	89,668 41	\$217,710 39
Johnstown, city.....	20,182 78	656 94	1,458 15	39,043 01	84,590 08
Johnstown.....	4,853 12	157 97	350 63	9,388 24	.....
Mayfield (including Mayfield village).....	2,580 01	83 98	186 40	4,990 97	.....
Northampton (including Northville village).....	2,643 29	86 04	190 97	5,113 38	.....
Oppenheim.....	1,711 07	55 69	123 62	3,310 03	.....
Perth.....	1,481 83	48 23	107 06	2,866 58	.....
Stratford.....	712 50	23 19	51 48	1,378 32	.....
Total.....	\$86,414 96	\$2,812 75	\$6,243 25	\$167,167 40	\$302,300 47

NOTE.— For continuation of this table, see page 215.

— Continued

and personal estate in Franklin county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Altamont (including Tupper Lake village).....	\$31,460 16	\$13,369 05	\$50,879 14	\$121,773 68	.0525
Bangor (including North Bangor village).....	11,736 07	2,205 79	10,918 89	39,795 35	.0547
Belmont.....	10,874 80		9,676 15	32,973 52	.0499
Bombay.....	8,943 37		10,908 43	29,877 51	.0685
Brandon.....	5,228 89		2,946 98	11,262 11	.0710
Brighton.....	15,547 97		9,705 63	35,257 42	.0415
Burke.....	9,255 43		9,344 63	31,043 26	.0576
Chateaugay (including Chateaugay village).....	20,345 19	8,766 90	22,700 62	70,430 19	.0708
Constable.....	6,535 55		4,047 94	17,487 29	.0572
Dickinson.....	6,223 44		8,724 82	23,107 94	.0602
Duane.....	5,592 41		2,906 41	11,780 34	.0398
Fort Covington (including Fort Covington village).....	10,035 56	3,133 03	10,598 14	38,089 06	.0586
Franklin.....	45,691 05		12,441 32	71,419 31	.1171
Harrietstown (including part of Saranac Lake village).....	27,671 96	46,348 74	74,472 15	197,751 22	.0475
Malone (including Malone village).....	33,632 99	67,873 60	71,443 43	254,740 06	.0611
Moirs.....	13,041 04		14,709 71	44,402 02	.0594
Sanata Clara.....	9,550 35		4,962 46	30,604 73	.0213
Waverly.....	8,170 11		11,879 12	33,666 58	.0468
Westville.....	5,660 53		3,669 40	14,439 68	.0646
Total.....	\$285,196 87	\$141,697 11	\$346,935 37	\$1,109,901 27	.....

— Continued

and personal estate in Fulton county, etc.

Bleecker.....	\$5,423 50		\$2,633 26	\$9,397 78	.0721
Broadalbin.....	15,038 26		10,789 34	34,251 94	.0415
Caroga.....	8,578 24		3,840 00	14,637 90	.0450
Ephratah.....	10,272 36		5,341 18	21,532 41	.0345
Gloversville, city.....			193,649 66	552,239 04	.0272
Johnstown, city.....			100,000 00	245,930 96	.0482
Johnstown.....	29,680 20		14,660 01	59,070 17	.0346
Mayfield (including Mayfield village).....	13,466 88	\$1,666 76	11,389 81	34,364 81	.0512
Northampton (including Northville village).....	11,678 84	3,728 44	11,015 08	34,456 04	.0510
Oppenheim.....	10,832 04		8,370 36	24,422 81	.0548
Perth.....	7,934 55		4,539 13	16,977 38	.0313
Stratford.....	7,192 39		3,514 98	12,872 86	.0608
Total.....	\$120,097 26	\$5,395 20	\$360,722 81	\$1,060,154 10	.....

NOTE.— For continuation of this table, see page 216.

FRANKLIN

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Altamont (including Tupper Lake village).....	\$1,436 49	\$2,500 78	.....	\$135 18	\$949 22
Bangor (including North Bangor village).....	833 03	9 86	.....	121 11	.....
Belmont.....	709 43	358 40	.....	194 15	.....
Bombay.....	549 40	67 92	.....	43 75	.....
Brandon.....	158 49	.....	.....	242 00	.....
Brighton.....	540 30	525 04	.....	49 49	.....
Burke.....	686 48	107 15	.....	238 66	.....
Chateaugay (including Chateaugay village).....	986 58	391 97	\$2,250 00	358 75	1,673 53
Conestable.....	388 03	44 89	1,500 00	97 45	.....
Dickinson.....	463 23	5 91	.....	114 36	.....
Duane.....	175 60	16 67	2,502 91	.....	.....
Fort Covington (including Fort Covington village).....	780 81	23 12	2,500 00	161 57	.....
Franklin.....	748 62	170 14	.....	191 59	.....
Harriettstown (including part of Saranac Lake village).....	2,660 97	3,117 34	.....	747 41	2,542 63
Malone (including Malone village).....	4,510 16	4,940 87	3,500 00	1,176 81	4,018 53
Moirs.....	925 12	156 62	.....	85 34	528 41
Santa Clara.....	908 56	523 77	.....	231 00	.....
Waverly.....	758 17	638 39	2,300 00	24 29	392 67
Westville.....	287 41	3 70	.....	64 88	.....
Total.....	\$18,506 88	\$14,602 54	\$14,552 91	\$4,277 74	\$10,104 99

FULTON

Statement of the aggregate valuation of real

Bleecker.....	\$190 68	\$1 41	.....	\$6 04	.....
Broadalbin.....	1,099 19	1,063 44	.....	138 59	\$527 81
Caroga.....	274 92	33 07	\$17,000 00	115 67	.....
Ephratah.....	912 18	4 04	.....	581 15	.....
Gloversville, city.....	27,737 49	25,357 34	.....	2,629 29	17,518 23
Johnstown, city.....	5,493 05	4,397 83	.....	548 79	8,617 29
Johnstown.....	2,337 35	2 76	9,400 00	190 09	.....
Mayfield (including Mayfield village).....	947 19	462 44	8,550 00	92 10	.....
Northampton (including Northville village).....	892 55	61 32	2,000 00	81 58	1,175 50
Oppenheim.....	620 54	74 48	.....	179 64	.....
Perth.....	771 98	16 52	.....	60 79	.....
Stratford.....	300 72	56 29	.....	38 15	.....
Total.....	\$41,577 84	\$31,530 94	\$36,950 00	\$4,659 88	\$27,838 83

NOTE.— For continuation of this table, see page 217.

— Concluded

and personal estate in Franklin county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Altamont (including Tupper Lake village).....	\$6,979 27	\$85 50	\$12,086 44	\$78,500	.....	.....
Bangor (including North Bangor village).....	3,584 28	93 23	4,641 51	.....	.....	.....
Belmont.....	5,421 01	.....	6,682 99	.....	.....	.....
Bombay.....	3,680 66	.....	4,341 73	6,500	.....	.....
Brandon.....	1,978 08	.....	2,378 55	.....	.....	.....
Brighton.....	1,561 25	.....	2,676 08	7,000	.....	.....
Burke.....	4,742 20	.....	5,774 49	1,100	.....	.....
Chateaugay (including Chateaugay village).....	9,737 45	1,950 73	17,349 01	47,000	.....	.....
Constable.....	2,418 20	.....	4,448 57	.....	.....	.....
Dickinson.....	3,387 44	.....	3,970 94	.....	.....	.....
Duane.....	1,080 40	.....	3,775 58	.....	.....	.....
Fort Covington (including Fort Covington village).....	5,700 76	361 96	9,528 22	8,634	.....	\$1,000
Franklin.....	4,540 15	.....	5,950 50	3,000	.....	.....
Harriettstown (including part of Saranac Lake village).....	9,695 83	876 00	19,640 18	319,400	.....	22,400
Malone (including Malone village).....	20,802 25	7,211 97	47,180 59	67,600	.....	.....
Moirs.....	9,155 07	.....	10,350 56	3,000	.....	.....
Santa Clara.....	874 43	.....	2,537 76	1,000	.....	.....
Waverly.....	4,569 75	.....	8,683 27	1,500	.....	.....
Westville.....	2,670 30	.....	3,026 24	.....	.....	.....
Total.....	\$102,578 76	\$10,579 39	\$175,203 21	\$544,234	.....	.....
			County.....	469,000	.....	.....
				\$1,013,234	.....	\$23,400

— Concluded

and personal estate in Fulton county, etc.

Bleecker.....	\$1,404 22	.....	\$1,602 35	.....	.....	.....
Broadalbin.....	4,325 13	.....	7,152 16	\$1,540	.....	.....
Caroga.....	1,216 44	.....	18,640 10	800	.....	.....
Ephratah.....	3,342 92	.....	4,840 39	1,553	.....	.....
Gloversville, city.....	25,971 43	\$139,597 14	238,810 92	575,800	.....	\$8,698
Johnstown, city.....	15,345 41	3,073 51	37,475 88	331,640	.....	37,679
Johnstown.....	4,189 41	.....	16,119 61	1,946	.....	.....
Mayfield (including Mayfield village).....	4,519 62	30 00	14,601 35	.....	.....	.....
Northampton (including Northville village).....	4,510 46	2,662 25	11,383 66	.....	.....	.....
Oppenheim.....	3,587 48	.....	4,482 14	.....	.....	.....
Perth.....	1,657 82	.....	2,507 11	.....	.....	.....
Stratford.....	2,653 18	.....	3,048 34	.....	.....	.....
Total.....	\$72,723 52	\$145,362 90	\$360,643 91	\$913,279	.....	.....
			County.....	110,000	.....	.....
				\$1,023,279	.....	\$46,377

GENESEE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Alabama.....	28,022	1,530	\$1,695,891	\$1,737,220
Alexander (including Alexander village).....	22,731	1,287	1,315,280	1,416,428
Batavia, city.....	3,640	13,541	11,845,422	11,436,734
Batavia.....	30,797	1,752	3,055,776	3,055,716
Bergen (including Bergen village).....	17,289	1,497	1,734,520	1,734,485
Bethany.....	22,706	1,196	1,176,955	1,267,465
Byron.....	20,631	1,273	1,863,553	1,863,516
Darien.....	30,405	1,617	2,308,370	2,308,325
Elba (including Elba village).....	22,631	1,394	1,599,022	1,598,991
Le Roy (including Le Roy village).....	26,900	5,510	5,623,902	5,429,887
Oakfield (including Oakfield village).....	15,379	2,438	1,966,710	1,966,671
Pavilion.....	22,728	1,337	1,820,482	1,985,920
Pembroke (including Corfu village).....	26,090	2,202	2,012,150	2,195,029
Stafford.....	19,970	1,057	1,799,580	1,821,206
Total.....	309,819	37,631	\$39,817,573	\$39,817,573

GREENE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Ashland.....	13,849	560	\$174,623	\$179,500
Athens (including Athens village).....	14,132	2,361	1,441,334	1,478,500
Cairo.....	33,725	1,487	715,887	742,500
Catakill (including Catakill village).....	32,840	7,670	4,785,915	5,053,500
Coxsackie (including Coxsackie village).....	21,664	2,994	2,466,485	2,059,500
Durham.....	29,926	1,211	567,899	566,767
Greenville.....	25,424	1,362	586,896	585,500
Halcott.....	11,174	272	65,974	73,000
Hunter (including Hunter and Tannersville villages).....	47,177	2,309	2,262,070	2,320,500
Jewett.....	28,104	883	275,701	275,000
Lexington.....	49,276	1,075	256,333	275,000
New Baltimore.....	24,189	1,536	908,015	921,500
Prattsville.....	13,409	830	190,055	191,500
Windham.....	26,088	1,246	411,080	386,000
Total.....	370,978	25,796	\$15,108,267	\$15,108,267

NOTE.— For continuatio of this table, see page 219.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and personal estate in Genesee county, etc.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Alabama.....	82	\$3,500		\$20,700	\$13,041
Alexander (including Alexander village).....	78	27,000		75,300	45,180
Batavia, city.....	87	342,837	\$938,291	643,100	533,773
Batavia.....	84	17,450		32,500	58,575
Bergen (including Bergen village).....	84	8,300		50,998	29,069
Bethany.....	78	3,900		51,500	33,475
Byron.....	84	24,500		31,200	24,960
Darien.....	84	500		74,100	46,683
Elba (including Elba village).....	84	16,450	35,834	35,374	24,762
Le Roy (including Le Roy village).....	87	66,350	264,426	269,600	215,680
Oakfield (including Oakfield village).....	84	11,500	39,737	58,600	46,880
Pavilion.....	77	28,500		98,600	59,160
Pembroke (including Corfu village).....	77	12,400	63,118	83,500	53,450
Stafford.....	83	21,450		41,200	28,840
Total.....		\$584,637	\$1,241,408	\$1,616,272	\$1,218,528

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Greene county for the year 1920.

Ashland.....	70	\$3,200		\$2,400	\$1,248
Athens (including Athens village).....	70	21,000	\$37,733	42,150	29,506
Cairo.....	69	6,850		18,400	9,568
Catskill (including Catskill village).....	68	23,200	564,635	295,900	177,540
Coxsackie (including Coxsackie village).....	86	16,800	127,801	62,585	43,610
Durham.....	72			2,972	2,229
Greenville.....	72	6,700		4,695	3,991
Halcott.....	65	1,000		200	64
Hunter (including Hunter and Tannersville villages).....	70	29,650	37,709	101,600	55,880
Jewett.....	72	6,200		4,000	2,400
Lexington.....	67			5,148	3,398
New Baltimore.....	70	800		21,000	13,650
Prattsville.....	71	2,700		5,975	2,390
Windham.....	76	19,575		8,900	4,896
Total.....		\$137,675	\$767,878	\$575,925	\$350,368

NOTE.— For continuation of this table, see page 220.

GENESEE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alabama.....	\$5,218 83	\$143 81	\$487 77	\$9,764 73	.....
Alexander (including Alexander village).....	4,327 52	119 25	404 47	8,097 05	.....
Batavia, city.....	35,314 79	973 13	3,300 65	66,076 03	\$215,636 33
Batavia.....	9,213 63	253 89	861 14	17,239 20	.....
Bergen (including Bergen village).....	5,225 02	143 98	488 35	9,776 32	.....
Bethany.....	3,811 67	105 03	356 25	7,131 84	.....
Byron.....	5,660 44	155 98	529 04	10,591 00	.....
Darien.....	6,922 07	190 74	646 96	12,951 56	.....
Elba (including Elba village).....	4,843 23	133 46	452 67	9,061 96	.....
Le Roy (including Le Roy village).....	16,478 14	454 07	1,540 10	30,831 56	.....
Oakfield (including Oakfield village).....	5,930 73	163 43	554 31	11,096 74	.....
Pavilion.....	6,039 41	166 42	564 46	11,300 07	.....
Pembroke (including Corfu village).....	6,618 07	182 37	618 55	12,382 78	.....
Stafford.....	5,524 44	152 23	516 33	10,336 55	.....
Total.....	\$121,127 99	\$3,337 79	\$11,321 05	\$ 26,637 39	\$215,636 33

GREENE

Statement of the aggregate valuation of real

Ashland.....	\$663 78	\$22 60	\$47 95	\$2,052 51	.....
Athens (including Athens village).....	5,447 90	185 58	393 60	18,845 85	.....
Cairo.....	2,722 50	92 74	196 70	8,418 45	.....
Catskill (including Catskill village).....	18,444 41	628 29	1,332 60	57,038 20	.....
Coxsackie (including Coxsackie village).....	7,543 51	256 96	545 00	23,325 85	.....
Durham.....	2,059 15	70 14	148 75	6,367 16	.....
Greenville.....	2,151 55	73 29	155 45	6,652 96	.....
Halcott.....	268 85	9 16	19 40	831 36	.....
Hunter (including Hunter and Tannersville villages).....	8,538 45	290 85	616 90	26,402 35	.....
Jewett.....	1,021 64	34 80	73 80	3,159 10	.....
Lexington.....	999 12	34 04	72 19	3,089 16	.....
New Baltimore.....	3,350 85	114 14	242 10	10,361 39	.....
Prattsville.....	705 50	24 00	50 95	2,181 75	.....
Windham.....	1,473 51	50 15	106 45	4,556 40	.....
Total.....	\$55,390 72	\$1,886 74	\$4,001 84	\$171,282 49	.....

NOTE.—For continuation of this table, see page 221.

— Continued

and personal estate in Genesee county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Alabama.....	\$18,833 64		\$10,070 06	\$44,018 84	.0259
Alexander (including Alexander village).....	17,258 14	\$652 62	9,048 08	39,907 13	.0297
Batavia, city.....			110,879 07	432,180 00	.0841
Batavia.....	15,178 49		14,471 30	57,217 65	.0186
Bergen (including Bergen village).....	10,662 70	7,397 86	14,332 05	48,096 28	.0275
Bethany.....	9,813 60		10,233 49	31,451 88	.0266
Byron.....	16,418 98		15,567 91	48,923 35	.0259
Darien.....	17,215 28		11,316 76	49,243 37	.0213
Elba (including Elba village).....	9,780 74	3,404 18	11,998 38	39,674 62	.0245
LeRoy (including Le Roy village).....	20,573 91	31,012 52	62,006 73	162,899 03	.0286
Oakfield (including Oakfield village).....	8,833 80	6,427 02	20,272 58	53,278 61	.0269
Pavilion.....	18,217 92		9,420 12	45,708 40	.0247
Pembroke (including Corfu village).....	15,165 79	4,000 00	14,850 09	53,817 65	.0265
Stafford.....	13,805 13		38,938 91	38,938 91	.0213
Total.....	\$191,258 12	\$52,894 20	\$323,067 53	\$1,145,280 40	

— Continued

and personal estate in Greene county, etc.

Ashland.....	\$4,299 78		\$2,704 83	\$9,791 45	.055
Athens (including Athens village).....	9,884 48	\$6,588 84	14,329 51	53,675 76	.036
Cairo.....	13,451 53		9,685 83	34,567 75	.0488
Catskill (including Catskill village).....	31,973 80	61,635 39	48,511 07	219,563 67	.0456
Coxsackie (including Coxsackie village).....	12,982 88	11,884 84	20,439 49	76,978 53	.0309
Durham.....	13,880 00		5,694 85	28,220 05	.0496
Greenville.....	15,905 20		7,313 73	32,252 18	.0543
Halcott.....	1,983 90		1,979 78	5,092 45	.0760
Hunter (including Hunter and Tannersville villages).....	44,260 53	11,240 00	31,937 95	123,257 03	.0537
Jewett.....	6,226 70		4,263 88	14,784 92	.0524
Lexington.....	9,735 75		5,736 58	19,666 84	.0767
New Baltimore.....	14,873 10		8,499 54	37,351 12	.0410
Prattsville.....	4,727 70		6,343 61	14,033 51	.0728
Windham.....	7,546 18		7,880 58	21,613 27	.0501
Total.....	\$191,731 53	\$91,348 98	\$175,206 23	\$690,848 53	

Note.— For continuation of this table, see page 222.

GENESEE

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Alabama.....	\$2,285 78	\$41 71		\$269 73	
Alexander (including Alexander village).....	1,838 66	3 01	\$2,400 00	241 44	
Batavia, city.....	16,453 57	4,832 65		2,081 73	\$8,382 91
Batavia.....	4,293 56	1 76		366 80	
Bergen (including Bergen village).....	2,219 63	540 22		103 40	
Bethany.....	1,647 54	24 74		171 62	
Byron.....	2,511 75	6 32		195 07	
Darien.....	2,701 24	38 58		343 66	
Elba (including Elba village).....	2,041 73	424 18		188 88	358 34
Le Roy (including Le Roy village).....	7,002 03	21,759 21	6,000 00	716 38	2,644 26
Oakfield (including Oakfield village).....	2,693 78	216 44	8,000 00	262 99	397 37
Pavilion.....	2,579 04	1 14		75 43	
Pembroke (including Corfu village).....	2,853 82	81 29		275 69	631 18
Stafford.....	2,524 17	18 75		160 63	
Total.....	\$53,646 30	\$27,990 00	\$16,400 00	\$5,453 45	\$12,414 06

GREENE

Statement of the aggregate valuation of real

Ashland.....	\$246 94	\$4 69		\$51 80	
Athens (including Athens village).....	2,012 59	1,515 11		303 71	\$300 34
Cairo.....	980 11	6 32		208 80	
Catskill (including Catskill village).....	6,912 76	6,250 65		2,915 98	4,115 84
Coxsackie (including Coxsackie village).....	2,920 57	966 27	\$3,875 31	137 75	856 49
Durham.....	794 81	6 73		146 75	
Greenville.....	824 91	8 16		91 47	
Halcott.....	91 72	3 33		58 93	
Hunter (including Hunter and Tannersville villages).....	3,002 60	170 15		1,362 77	291 03
Jewett.....	384 42	1 05		60 41	
Lexington.....	349 38	65 98		91 41	
New Baltimore.....	1,284 76	312 95		141 62	
Prattsville.....	263 01	117 63		81 18	
Windham.....	543 76	3 40		34 87	
Total.....	\$20,612 34	\$9,432 42	\$3,875 31	\$5,687 45	\$5,563 70

NOTE.— For continuation of this table, see page 223.

— Concluded

and personal estate in Genesee county, etc.

CITIES AND TOWNS	Receipts — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Alabama.....	\$2,298 86		\$4,896 08			
Alexander (including Alexander village).....	3,432 63		7,915 74			
Batavia, city.....	18,838 73	\$35,849 49	86,439 08	\$616,390		
Batavia.....	4,053 02		8,715 14			
Bergen (including Bergen village).....	4,170 72		7,033 97	14,700		
Bethany.....	2,635 73		4,479 63	360		
Byron.....	3,994 78		6,707 90	9,000		
Darien.....	3,045 04		6,128 52			
Elba (including Elba village).....	3,385 90		6,399 03	3,000		
Le Roy (including Le Roy village).....	12,308 47	4,802 28	55,232 63	225,000		
Oakfield (including Oakfield village).....	4,172 89	125 00	15,868 47	33,600		
Pavilion.....	3,243 66		5,899 27	2,500		
Pembroke (including Corfu village).....	4,166 78		8,006 76			
Stafford.....	2,066 33		4,769 88			
Total.....	\$71,813 52	\$40,776 77	\$228,494 10	\$904,550		

— Concluded

and personal estate in Greene county, etc.

Ashland.....	\$1,479 27		\$1,782 70			
Athens (including Athens village).....	3,983 97		8,115 72			
Cairo.....	4,180 79		5,376 02	\$6,500		
Catakill (including Catakill village).....	13,048 26	\$700 98	33,944 47	40,000		
Coxsackie (including Coxsackie village).....	5,710 55	5,714 28	20,181 22	78,000		
Durham.....	3,435 59		4,383 88	4,300		
Greenville.....	4,758 24		5,632 78		\$200	
Halcott.....	1,233 82		1,387 80	2,000		
Hunter (including Hunter and Tannersville village).....	5,810 67	724 87	11,362 09	40,000		
Jewett.....	3,039 02		3,484 90	3,400		
Lexington.....	3,259 15		3,765 92	5,000		
New Baltimore.....	3,507 91		5,247 24	275		
Prattsville.....	2,104 88		2,566 70			
Windham.....	4,118 66		4,700 69	7,525		
Total.....	\$59,670 78	\$7,140 13	\$111,982 13	\$187,000		
			County.....	274,000		
				\$461,000	\$200	

HAMILTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Arietta.....	191,947	176	\$849,033	\$895,949
Benson.....	51,795	119	191,078	189,048
Hope.....	26,747	203	111,475	103,937
Indian Lake.....	165,135	1,081	727,057	719,345
Inlet.....	40,499	171	373,854	370,034
Lake Pleasant.....	127,378	383	588,555	597,172
Long Lake.....	263,186	1,116	1,287,746	1,274,085
Morehouse.....	120,981	109	531,712	526,043
Wells.....	112,281	652	435,422	420,329
Total.....	1,099,949	3,970	\$5,095,932	\$5,095,932

HERKIMER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Columbia.....	22,312	911	\$656,180	\$619,889
Danube.....	16,756	746	916,471	917,473
Fairfield (including part of Middleville village).....	25,024	1,337	778,367	985,049
Frankfort (including Frankfort village).....	19,181	6,483	5,360,863	4,731,192
German Flats (including Ilion and Mohawk villages).....	19,471	14,089	8,128,963	10,096,962
Herkimer (including Herkimer village).....	18,107	11,982	12,272,674	8,231,681
Litchfield.....	18,229	747	445,493	403,793
Little Falls, city.....	2,591	13,029	7,501,156	9,492,960
Little Falls.....	14,007	684	637,531	712,688
Manheim (including Dolgeville village).....	16,919	3,886	2,597,145	2,721,859
Newport (including Newport village and part of Middleville village).....	19,382	1,700	874,413	916,402
Norway.....	22,824	488	250,022	254,068
Ohio.....	19,729	583	700,094	722,425
Russia (including Cold Brook and Poland villages).....	31,999	1,433	792,912	818,203
Salisbury.....	61,314	1,418	932,330	893,349
Schuyler.....	24,152	1,007	1,287,054	1,438,782
Stark.....	19,874	811	459,147	439,950
Warren.....	22,774	959	641,655	581,593
Webb (including Old Forge village).....	292,970	1,367	2,261,949	2,528,605
Winfield (including West Winfield village).....	14,806	1,312	918,910	906,386
Total.....	872,423	64,962	\$48,413,329	\$48,413,329

NOTE.— For continuation of this table. see page 225.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Hamilton county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Arietta.....	75	\$100		\$900	\$549
Benson.....	80			800	512
Hope.....	85			3,300	1,980
Indian Lake.....	80			5,649	3,672
Inlet.....	80			23,352	14,478
Lake Pleasant.....	78	100		4,900	2,695
Long Lake.....	80	1,995		20,897	6,269
Morehouse.....	80	235		200	100
Wells.....	82			2,100	1,575
Total.....		\$2,330		\$62,098	\$31,830

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Herkimer county for the year 1920.

Columbia.....	71			\$700	\$560
Danube.....	67			31,900	23,925
Fairfield (including part of Middleville village).....	53	\$7,450	\$55,000	16,249	10,237
Frankfort (including Frankfort village).....	76		188,470	258,000	193,500
German Flats (including Ilion and Mohawk villages).....	54		421,416	694,275	437,393
Herkimer (including Herkimer village).....	100	145,550	675,631	283,000	175,460
Litchfield.....	74	3,290		1,874	1,312
Little Falls, city.....	53	78,750	452,404	551,362	374,926
Little Falls.....	60	1,100		64,300	28,935
Manheim (including Dolgeville village).....	64	13,750	202,790	118,975	71,385
Newport (including Newport village and part of Middleville village).....	64	29,950	95,389	31,660	18,328
Norway.....	66	3,900		3,249	2,112
Ohio.....	65	2,750		2,448	1,004
Russia (including Cold Brook and Poland villages).....	65	20,050	96,645	31,124	19,297
Salisbury.....	70	1,700		4,849	2,570
Schuyler.....	60			285,349	191,184
Stark.....	70			4,700	3,149
Warren.....	74	40,950		8,200	4,920
Webb (including Old Forge village).....	60	8,650	81,978	58,900	32,395
Winfield (including West Winfield village).....	68	15,100	46,645	15,825	12,660
Total.....		\$372,850	\$2,316,268	\$2,466,879	\$1,605,252

NOTE.— For continuation of this table, see page 226.

HAMILTON*Statement of the aggregate valuation of real*

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Aristta.....	\$3,526 07	\$83 33	\$308 60	\$19,317 88	
Benson.....	744 02	17 58	65 11	4,033 47	
Hope.....	409 11	9 67	35 80	2,851 69	
Indian Lake.....	2,825 62	66 72	247 32	15,883 87	
Inlet.....	1,456 16	34 41	127 45	7,734 23	
Lake Pleasant.....	2,350 38	55 55	205 72	13,077 87	
Long Lake.....	5,017 32	118 57	439 13	29,637 15	
Morehouse.....	2,069 32	48 90	181 11	11,485 20	
Wells.....	1,650 47	39 01	144 46	9,684 08	
Total.....	\$20,048 47	\$473 74	\$1,754 70	\$113,705 44	

HERKIMER*Statement of the aggregate valuation of real*

Columbia.....	\$1,905 63	\$49 28	\$137 68	\$4,050 13	
Danube.....	2,820 44	72 90	203 77	5,994 43	
Fairfield (including part of Middleville village).....	3,051 08	78 86	220 43	6,484 62	
Frankfort (including Frankfort village).....	14,544 35	375 95	1,050 79	30,911 86	
German Flats (including Ilion and Mohawk villages).....	31,039 47	802 31	2,242 52	65,969 82	
Herkimer (including Herkimer village).....	25,752 78	665 66	1,860 57	54,733 74	
Litchfield.....	1,251 15	32 34	90 39	2,659 14	
Little Falls, city.....	29,424 78	760 58	2,125 86	62,538 02	\$103,142 03
Little Falls.....	2,194 28	56 72	158 53	4,663 63	
Manheim (including Dolgeville village).....	8,409 65	217 37	607 57	17,873 46	
Newport (including Newport vil- lage and part of Middleville village).....	2,909 22	75 20	210 18	6,183 12	
Norway.....	793 09	20 50	57 31	1,685 61	
Ohio.....	2,229 29	57 62	161 06	4,738 04	
Russia (including Cold Brook and Poland villages).....	2,576 90	66 61	188 17	5,476 84	
Salisbury.....	2,751 51	71 12	198 79	5,847 93	
Schoyler.....	4,423 02	114 33	319 55	9,400 47	
Stark.....	1,352 47	34 96	97 72	2,874 47	
Warren.....	1,913 78	49 47	138 27	4,067 47	
Webb (including Old Forge vil- lage).....	7,799 88	201 62	563 52	16,577 49	
Winfield (including West Win- field village).....	2,832 78	73 22	204 66	6,020 65	
Total.....	\$149,975 55	\$3,876 60	\$10,835 34	\$318,750 94	\$103,142 03

NOTE.— For continuation of this table, see page 227.

— Continued

and personal estate in Hamilton county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Arietta.....	\$14,530 48		\$3,227 98	\$40,994 34	.0482
Benson.....	4,067 92		2,644 46	11,572 56	.0605
Hope.....	2,320 98		1,441 46	7,068 71	.0634
Indian Lake.....	22,867 94		16,128 51	57,719 98	.0793
Inlet.....	12,221 67		3,500 00	25,073 92	.0670
Lake Pleasant.....	14,291 74		3,931 71	33,912 97	.0576
Long Lake.....	28,925 92		27,306 15	91,444 24	.0709
Morehouse.....	7,591 79		3,245 30	24,621 62	.0482
Wells.....	10,654 06		6,898 68	29,070 76	.0687
Total.....	\$117,172 50		\$68,324 25	\$321,479 10	

— Continued

and personal estate in Herkimer county, etc.

Columbia.....	\$6,985 75		\$5,493 61	\$18,622 06	.0283
Danube.....	12,843 33		6,655 11	28,589 98	.0311
Fairfield (including part of Middleville village).....	16,334 83	\$2,000 00	15,548 63	43,718 45	.0556
Frankfort (including Frankfort village).....	36,338 76	31,259 12	51 660 60	176,141 43	.0328
German Flats (including Ilion and Mohawk villages).....	16,793 91	154,232 65	140,872 70	411,953 38	.0506
Herkimer (including Herkimer village).....	32,895 91	77,068 23	118,125 12	311,102 01	.0250
Litchfield.....	7,416 80		4,775 84	16,225 66	.0361
Little Falls, city.....			111,442 77	309,434 04	.0378
Little Falls.....	7,078 94		6,437 03	20,589 13	.0322
Manheim (including Dolgeville village).....	14,297 52	22,982 21	41,186 25	105,574 03	.0404
Newport (including Newport village and part of Middleville village).....	7,932 09	5,018 21	14,106 00	36,434 02	.0402
Norway.....	4,643 94		4,383 18	11,583 63	.0456
Ohio.....	12,033 61		4,875 26	24,064 88	.0342
Russia (including Cold Brook and Poland villages).....	7,215 28	3,438 00	7,295 78	26,255 58	.0322
Salisbury.....	12,300 45		13,379 60	34,549 40	.0369
Schuyler.....	9,985 32		7,222 78	31,465 47	.0244
Stark.....	7,990 82		5,937 54	18,287 98	.0398
Warren.....	6,054 84		5,898 42	18,082 25	.0255
Webb (including Old Forge village).....	22,134 94		35,229 60	82,507 05	.0363
Winfield (including West Winfield village).....	8,681 37	5,000 00	13,421 97	36,234 65	.0387
Total.....	\$249,958 41	\$300,998 42	\$623,917 79	\$1,761,455 08	

NOTE.— For continuation of this table, see page 228.

HAMILTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Arietta.....	\$1,192 14	\$1 27		\$2 32	
Benson.....	271 06			1 97	
Hope.....	155 14	83 33		11 58	
Indian Lake.....	1,017 06	45 10	\$1,725 87	6 95	
Inlet.....	517 05	4 36		41 79	
Lake Pleasant.....	830 83	31 56		5 10	
Long Lake.....	1,811 64	86 27		177 60	
Morehouse.....	752 23			60	
Wells.....	625 13	6 68		1 62	
Total.....	\$7,172 28	\$258 54	\$1,725 87	\$249 43	

HERKIMER

Statement of the aggregate valuation of real

Columbia.....	\$928 79	\$2 27	\$1,022 79	\$109 69	
Danube.....	1,303 69	63 94	1,022 79	40 56	
Fairfield (including part of Middleville village).....	1,180 74	2,686 99	1,022 79	146 29	\$550 00
Frankfort (including Frankfort village).....	6,700 35	59,297 59	1,022 79	536 34	1,884 70
German Flats (including Ilion and Mohawk villages).....	11,797 56	32,474 16	1,022 79	1,172 10	4,214 17
Herkimer (including Herkimer village).....	8,639 22	15,890 11	1,022 79	981 35	6,756 31
Litchfield.....	570 25	70 53	1,022 79	87 68	
Little Falls, city.....	10,635 40	35,605 87		1,199 22	4,524 05
Little Falls.....	914 16		1,022 79	63 03	
Manheim (including Dolgeville village).....	3,394 63	3,136 82	1,022 79	686 62	2,027 91
Newport (including Newport village and part of Middleville village).....	1,118 06	507 54	1,022 79	378 50	953 89
Norway.....	354 43		1,022 79	47 59	
Ohio.....	965 05		1,022 79	10 11	
Russia (including Cold Brook and Poland villages).....	1,147 88	185 75	1,022 79	67 14	965 45
Salisbury.....	1,319 49	371 80	1,022 79	161 56	
Schuyler.....	1,834 76	5 39	1,022 79	54 01	
Stark.....	649 80	6 66	1,022 79	52 80	
Warren.....	679 63	3 46	1,022 79	44 47	
Webb (including Old Forge village).....	3,053 06	173 45	1,022 79	287 08	819 79
Winfield (including West Winfield village).....	1,300 81	30 52	1,022 79	105 26	466 45
Total.....	\$58,487 76	\$150,511 85	\$19,433 01	\$6,231 40	\$23,162 72

NOTE.— For continuation of this table, see page 229.

— Concluded

and personal estate in Hamilton county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Arietta.....	\$681 26		\$2,076 99			
Benson.....	680 52		953 55			
Hope.....	1,184 52		1,434 57			
Indian Lake.....	3,435 08		6,230 06			
Inlet.....	411 55		974 75	\$500		
Lake Pleasant.....	1,226 78		2,094 27			
Long Lake.....	3,582 82		5,658 33	8,000		
Morehouse.....	678 24		1,430 97			
Wells.....	2,912 97		3,546 37			
Total.....	\$14,993 74		\$24,398 86	\$3,500		
			County.....	125,000		
				\$133,500		

— Concluded

and personal estate in Herkimer county, etc.

Columbia.....	\$2,644 52		\$4,708 06	\$35,400	\$50	
Daunbe.....	2,119 40		4,550 38	19,950		
Fairfield (including part of Middleville village).....	3,809 83	\$84 00	9,280 64	83,100		
Frankfort (including Frankfort village).....	11,541 99	849 04	81,832 80	205,350		
German Flats (including Ilion and Mohawk villages).....	21,121 37	4,426 30	76,228 45	535,922		\$19,981
Herkimer (including Herkimer village).....	19,217 02	212 00	52,718 80	943,314		
Litchfield.....	2,148 52		3,899 77	22,500		
Little Falls, city.....	11,964 00	6,714 14	70,642 68	647,845		
Little Falls.....	1,539 71		3,539 69	300		
Manheim (including Dolgeville village).....	6,979 68		17,248 45	150,950		20,446
Newport (including Newport village and part of Middleville village).....	6,102 33	1,923 33	12,006 44	32,500		
Norway.....	2,388 52		3,813 33			
Ohio.....	2,484 85		4,482 80	18,900		
Russia (including Cold Brook and Poland villages).....	2,802 56		6,191 57	9,000	\$600	
Salisbury.....	3,183 72		6,059 36	6,200		
Schuyler.....	2,657 69		5,574 64	16,450		
Stark.....	2,606 97		4,339 02	22,800		
Warren.....	2,143 85		3,894 30	11,100		
Webb (including Old Forge village).....	4,471 36		9,826 53	50,000		
Winfield (including West Winfield village).....	5,440 17	2,545 09	10,911 09	32,800		
Total.....	\$117,168 16	\$16,753 90	\$391,748 80	\$2,844,381		
			County.....	1,363,836		
				\$4,208,217	\$650	\$40,427

JEFFERSON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Adams (including Adams village).....	27,020	3,194	\$2,353,324	\$2,344,980
Alexandria (including Alexandria Bay village).....	39,089	3,567	2,878,561	3,032,261
Antwerp (including Antwerp village).....	61,018	2,569	1,941,732	2,045,410
Brownville (including Brownville, Dexter and Glen Park villages).....	34,378	3,856	3,258,478	4,004,540
Cape Vincent (including Cape Vincent village).....	34,022	2,111	1,714,100	2,038,607
Champion (including West Carthage village).....	25,776	2,854	1,878,385	2,429,958
Clayton (including Clayton village)....	47,497	3,618	2,639,935	2,821,196
Ellisburg (including Belleville, Ellisburg and Mannsville villages).....	43,311	3,192	2,717,592	2,862,696
Henderson (including Henderson village).....	25,091	1,229	1,142,785	1,053,328
Hounsfield (including Sacketts Harbor village).....	28,073	2,297	1,589,722	1,628,088
Le Ray (including Black River village).....	40,823	2,366	1,852,555	2,101,584
Lorraine.....	24,499	790	563,750	532,943
Lyme (including Chaumont village)....	33,823	1,642	1,633,098	1,745,228
Orleans (including Le Fargeville village).....	41,344	1,869	1,910,830	1,904,055
Pamela.....	23,383	988	951,615	1,189,319
Philadelphia (including Philadelphia village).....	21,800	1,549	1,412,500	1,446,588
Rodman.....	25,208	1,027	850,752	784,155
Rutland (including part of Black River village).....	26,716	1,810	1,544,242	1,751,826
Theresa (including Theresa village)....	40,912	1,762	1,399,511	1,495,603
Watertown, city.....	3,227	31,285	32,085,985	27,834,636
Watertown.....	22,335	1,116	1,035,163	954,130
Wina (including Carthage village)....	47,483	7,014	4,129,544	5,536,413
Worth.....	27,390	545	247,680	194,275
Total.....	745,658	82,250	\$71,731,819	\$71,731,819

NOTE.— For continuation of this table, see page 231.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Jefferson county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Adams (including Adams village)...	74	\$69,900	\$155,700	\$58,625	\$42,210
Alexandria (including Alexandria Bay village).....	70	97,900	169,880	85,350	42,675
Antwerp (including Antwerp village).....	70	1,200	64,000	38,124	19,062
Brownville (including Brownville, Dexter and Glen Park villages).....	60	7,200	52,996	104,200	57,310
Cape Vincent (including Cape Vincent village).....	62	37,700	63,618	51,250	35,875
Champion (including West Carthage village).....	57	11,250	.....	122,025	73,215
Clayton (including Clayton village).....	69	.....	180,740	81,300	40,650
Ellisburg (including Belleville, Ellisburg and Mannsville villages).....	70	50,510	.....	30,149	22,612
Henderson (including Henderson village).....	80	53,050	.....	16,100	12,890
Hounsfield (including Sacketts Harbor village).....	72	20,160	.....	42,525	30,618
Le Ray (including Black River village).....	65	51,100	63,710	46,900	30,485
Lorraine.....	78	2,500	.....	7,400	5,180
Lyme (including Chaumont village).....	69	11,000	.....	89,874	58,418
Orleans (including Le Fargeville village).....	74	5,500	.....	30,900	16,995
Pamela.....	59	1,850	.....	41,650	24,900
Philadelphia (including Philadelphia village).....	72	22,780	48,500	26,600	18,620
Rodman.....	80	64,095	.....	5,649	4,237
Rutland (including part of Black River village).....	65	9,150	.....	21,949	14,267
Theresa (including Theresa village).....	69	24,500	98,473	21,575	12,945
Watertown city.....	85	643,150	1,292,482	1,256,200	879,340
Watertown.....	80	21,850	.....	31,000	22,320
Wilna (including Carthage village).....	55	54,900	445,541	193,450	100,594
Worth.....	94	.....	.....	1,000	780
Total.....	.....	\$1,261,245	\$2,641,618	\$2,403,795	\$1,566,278

NOTE.— For continuation of this table, see page 232.

JEFFERSON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Adams (including Adams village)	\$6,670 41	\$173 00	\$481 88	\$15,975 56	.....
Alexandria (including Alexandria Bay village).....	8,646 17	224 25	624 63	20,707 47	.....
Antwerp (including Antwerp village).....	5,653 16	146 62	409 29	13,539 29	.....
Brownville (including Brownville, Dexter and Glen Park villages)	11,081 29	287 40	800 56	26,539 51	.....
Cape Vincent (including Cape Vincent village).....	5,735 21	148 75	414 32	13,735 75	.....
Champion (including West Carthage village).....	6,743 14	174 89	487 14	16,149 73	.....
Clayton (including Clayton village).....	7,792 75	202 11	562 97	18,663 52	.....
Ellisburg (including Belleville, Ellisburg and Mannville villages).....	8,046 89	208 70	581 33	19,272 21	.....
Henderson (including Henderson village).....	3,056 06	79 26	220 76	7,318 57	.....
Hounsfield (including Sacketts Harbor village).....	4,552 82	118 08	328 88	10,903 95	.....
Le Ray (including Black River village).....	5,946 17	154 22	429 56	14,241 00	.....
Lorraine.....	1,479 00	38 36	106 82	3,542 25	.....
Lyme (including Chaumont village).....	4,851 08	125 82	350 44	11,618 28	.....
Orleans (including Le Fargeville village).....	5,274 61	136 80	381 04	12,632 62	.....
Pamela.....	3,290 26	85 34	237 68	7,880 16	.....
Philadelphia (including Philadelphia village).....	4,058 61	105 27	293 20	9,720 58	.....
Rodman.....	2,343 06	60 77	169 24	5,611 61	.....
Rutland (including part of Black River village).....	4,864 20	126 16	351 39	11,649 69	.....
Theresa (including Theresa village).....	4,198 84	108 90	303 32	10,056 21	.....
Watertown, city.....	78,661 65	2,040 16	5,682 92	188,393 52	\$434,437 65
Watertown.....	2,695 87	69 92	194 73	6,456 60	.....
Wilna (including Carthage village).....	15,444 38	400 56	1,115 81	36,989 90	.....
Worth.....	536 62	13 91	38 77	1,285 27	.....
Total.....	\$201,622 25	\$5,229 25	\$14,566 68	\$482,882 44	\$434,437 65

NOTE.— For continuation of this table, see page 233.

— Continued

and personal estate in Jefferson county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Adams (including Adams village) ..	\$14,858 90		\$25,334 28	\$63,494 03	.0262
Alexandria (including Alexandria Bay village)	12,558 14	\$20,325 98	34,340 60	97,427 24	.0327
Antwerp (including Antwerp village)	17,246 32	9,572 17	19,377 31	65,944 16	.0339
Brownville (including Brownville, Dexter and Glen Park villages) ..	23,364 25	22,676 83	40,107 68	124,857 52	.0682
Cape Vincent (including Cape Vincent village)	10,605 46	10,256 18	15,701 43	56,597 10	.0323
Champion (including West Carthage village)	11,323 70	15,771 44	28,644 37	79,294 41	.0419
Clayton (including Clayton village) ..	19,948 33	12,546 75	27,245 33	86,961 76	.0329
Ellisburg (including Belleville, Ellisburg and Mannsville villages) ..	21,748 45	4,185 41	25,015 32	79,058 31	.0285
Henderson (including Henderson village)	10,176 73	1,792 40	9,167 24	31,811 02	.0266
Hounsfield (including Sacketts Harbor village)	9,121 48	2,931 82	15,512 69	43,469 72	.0270
Le Ray (including Black River village)	14,354 76	1,466 68	14,975 14	51,567 53	.0270
Lorraine	14,025 98		7,590 44	26,782 85	.0472
Lyme (including Chaumont village) ..	8,899 10	3,137 35	15,260 60	44,242 67	.0269
Orleans (including Le Fargeville village)	10,817 80		15,863 17	45,106 04	.0235
Pamelia	11,671 24		6,536 61	29,701 29	.0311
Philadelphia (including Philadelphia village)	11,023 87	5,365 35	12,430 57	42,997 45	.0299
Rodman	8,867 63		8,989 35	26,041 66	.0284
Rutland (including part of Black River village)	13,803 07	4,400 05	20,171 29	55,365 85	.0356
Theresa (including Theresa village) ..	11,961 05	6,805 77	13,579 48	47,013 57	.0330
Watertown, city			160,148 00	869,383 90	.0375
Watertown	9,178 39		9,069 64	27,665 15	.0261
Wima (including Carthage village) ..	19,779 37	59,595 95	56,392 91	189,718 07	.0453
Worth	5,385 70		3,143 23	10,403 50	.0420
Total	\$290,719 72	\$180,830 13	\$584,596 68	\$2,194,884 80	.....

NOTE.— For continuation of this table, see page 234.

JEFFERSON

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Adams (including Adams village)...	\$2,718 23	\$1,765 82	\$1,428 00	\$253 31	\$1,557 00
Alexandria (including Alexandria Bay village).....	3,100 58	141 08	1,770 00	204 45	1,698 61
Antwerp (including Antwerp village)	2,238 90	12 99	2,545 00	178 82	640 00
Brownville (including Brownville, Dexter and Glen Park villages)...	4,046 09	6,533 21	1,956 00	171 72	529 96
Cape Vincent (including Cape Vincent village).....	2,441 36	82 32	1,552 00	62 77	636 16
Champion (including West Carthage village).....	2,367 64	1,688 24	1,241 00	1,206 39	
Clayton (including Clayton village)...	3,153 27	393 81	2,483 00	342 79	1,867 40
Ellisburg (including Belleville, Ellisburg and Mannville villages).....	3,158 72	275 55	2,329 00	208 38	
Henderson (including Henderson village).....	1,543 71	4 11	1,055 00	81 50	
Hounsfield (including Sacketts Harbor village).....	2,122 99	3,581 72	1,303 00	138 84	
Le Ray (including Black River village).....	2,197 87	48 67	1,956 00	160 83	637 10
Lorraine.....	732 39	34 46	1,149 00	62 12	
Lyme (including Chaumont village)...	2,302 49	65 78	1,428 00	216 71	
Orleans (including Le Fargeville village).....	2,273 31	21 53	1,770 00	222 16	
Pamela.....	1,281 86	1 58	1,025 00	127 85	
Philadelphia (including Philadelphia village).....	1,815 21	85 43	1,272 00	114 25	485 00
Rodman.....	1,036 13	2 63	1,055 00	45 26	
Rutland (including part of Black River village).....	1,932 21	729 33	1,490 00	143 30	
Theresa (including Theresa village)...	1,679 23	79 91	1,303 00	74 30	984 74
Watertown, city.....	28,802 28	48,884 97		4,363 12	12,924 82
Watertown.....	1,353 01	1 58	1,055 00	71 97	
Wilna (including Carthage village)...	5,193 03	5,971 63	2,080 00	661 01	4,445 41
Worth.....	348 87	1 47	901 30	3 87	
Total.....	\$77,839 38	\$70,407 82	\$34,146 30	\$9,115 72	\$26,416 20

NOTE.— For continuation of this table, see page 235.

— Concluded

and personal estate in Jefferson county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Adams (including Adams village)..	\$10,374 23		\$18,096 59			
Alexandria (including Alexandria Bay village).....	10,514 53	\$1,956 65	19,385 90	\$51,306		
Antwerp (including Antwerp village).....	7,496 77	815 55	13,928 03	36,385		
Brownville (including Brownville, Dexter and Glen Park villages).....	11,447 42	485 77	25,170 17	7,000		
Cape Vincent (including Cape Vincent village).....	6,107 72	33 00	10,915 33	8,500		
Champion (including West Carthage village).....	7,449 25	6,147 66	20,100 18	50,200		
Clayton (including Clayton village).....	9,584 14	978 53	18,802 94	48,396		
Ellisburg (including Belleville, Ellisburg and Mannsville villages).....	10,902 70	1,605 99	18,480 34	19,500		
Henderson (including Henderson village).....	4,318 82	59 00	7,062 14	2,000	\$200	
Hounsfield (including Sackette Harbor village).....	5,522 63	261 40	12,930 58			
Le Ray (including Black River village).....	4,971 28		9,971 75	9,900		
Lorraine.....	3,481 54		5,459 51			
Lyme (including Chaumont village).....	6,210 52		10,223 50	17,000		
Orleans (including Le Fargeville village).....	6,116 76		10,403 76			
Pamela.....	2,693 58		5,129 87	11,000		
Philadelphia (including Philadelphia village).....	4,275 79	242 06	8,289 74	47,350		
Rodman.....	3,578 27		5,717 29	2,600		
Rutland (including part of Black River village).....	5,613 84	176 00	10,084 68	25,100		
Theresa (including Theresa village).....	4,897 74	180 71	9,209 63	31,774		
Watertown, city.....	37,393 25	119,789 68	262,158 12	1,631,235		
Watertown.....	2,841 00		5,322 56	200		
Wilna (including Carthage village).....	13,335 95	24,861 10	56,558 13	312,061		
Worth.....	1,791 40		3,046 91			
Total.....	\$180,919 13	\$157,603 10	\$556,447 65	\$2,311,507		
			County.....	2,891,419		
				\$5,202,926	\$200	

LEWIS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Croghan (including Croghan village)...	111,433	2,551	\$1,406,855	\$1,963,476
Denmark (including Copenhagen village)...	30,666	1,905	1,835,325	1,066,276
Diana (including Harrisville village)...	85,061	2,181	648,520	978,493
Greig.....	56,838	635	265,150	264,326
Harrisburg.....	23,393	619	414,150	391,870
High Market.....	37,477	316	243,729	323,953
Lewis.....	40,245	753	206,325	221,506
Leyden (including Port Leyden village).....	20,629	1,515	714,907	739,081
Lowville (including Lowville village).....	21,892	3,915	3,526,803	3,076,384
Lyonsdale.....	41,591	918	629,414	732,004
Martinsburg.....	43,349	1,566	963,765	688,864
Montague.....	39,553	450	216,024	267,994
New Bremen.....	33,868	1,609	513,250	716,317
Osceola.....	55,459	431	436,402	594,209
Pinckney.....	22,894	688	297,990	281,959
Turin (including Turin village).....	18,951	1,016	625,010	562,770
Watson.....	72,110	707	383,085	350,591
West Turin (including Constableville and Lyons Falls village).....	23,469	1,929	1,108,342	1,125,494
Total.....	778,878	23,704	\$14,335,546	\$14,335,546

LIVINGSTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Avon (including Avon village).....	25,060	3,350	\$3,336,850	\$3,107,653
Caledonia (including Caledonia village).....	24,909	1,988	2,963,773	2,883,559
Coneus.....	20,392	814	842,140	838,683
Geneseo (including Geneseo village)...	27,026	3,007	3,476,136	3,421,192
Groveland.....	22,620	2,920	1,679,270	1,652,549
Leicester (including Leicester village).....	19,606	1,686	2,174,887	2,092,137
Lima (including Lima village).....	19,775	1,890	2,179,525	2,095,983
Livonia (including Livonia village).....	23,645	2,600	2,954,288	2,839,909
Mount Morris (including Mount Morris village).....	29,055	4,470	2,646,583	2,699,382
North Dansville (including Dansville village).....	5,538	4,793	2,610,691	2,908,322
Nunda (including Nunda village).....	23,034	2,272	1,491,486	1,521,929
Ossian.....	25,027	596	517,154	562,471
Portage.....	18,975	860	894,285	948,124
Sparta.....	17,236	832	811,956	906,561
Springwater.....	32,503	1,416	1,063,759	1,126,956
West Sparta.....	20,262	695	727,241	741,943
York.....	29,674	2,640	2,849,632	2,872,303
Total.....	384,337	36,830	\$33,219,656	\$33,219,656

NOTE.— For continuation of this table, see page 237.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Lewis county for the year 1920.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Croghan (including Croghan village)	40		\$40,167	\$21,500	\$11,825
Denmark (including Copenhagen village)	97	\$69,875	54,800	38,350	23,010
Diana (including Harrisville village)	37		26,467	20,000	8,000
Greiv	56			2,700	1,350
Harrisburg	59	1,400		4,700	2,320
High Market	42	3,250		850	450
Lewis	52			825	330
Leyden (including Port Leyden village)	54	57,900		12,225	8,557
Lowville (including Lowville village)	64	25,350	360,716	117,324	64,528
Lyonsdale	48			6,500	2,730
Martinsburg	70			9,400	4,042
Montague	45	1,500		1,700	714
New Bremen	40			26,200	9,170
Oseola	41			3,700	1,702
Pinckney	59	4,350		3,000	1,560
Turin (including Turin village)	62	7,050		1,260	8,820
Watson	61			3,100	1,085
West Turin (including Constableville and Lyons Falls village)	55	10,430		26,604	14,662
Total		\$181,105	\$482,150	\$300,028	\$165,384

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Livingston county for the year 1920.*

Avon (including Avon village)	88	\$209,600	\$119,901	\$194,750	\$155,800
Caledonia (including Caledonia village)	84	6,000	38,209	110,225	84,873
Conesus	82	37,200		12,600	9,450
Geneseo (including Geneseo village)	83	30,000	229,522	98,775	74,081
Groveland	83	96,715		35,300	24,710
Leicester (including Leicester village)	85			84,474	69,269
Lima (including Lima village)	85	20,200	39,772	71,700	53,775
Livonia (including Livonia village)	85	62,100	30,000	59,274	43,863
Mount Morris (including Mount Morris village)	80		153,488	163,424	101,323
North Dansville (including Dansville village)	73	83,250	183,294	147,325	101,654
Nunda (including Nunda village)	80	23,000		35,200	23,936
Ossian	75			9,700	6,790
Portage	77			6,550	4,585
Sparta	73	5,500		22,200	14,430
Springwater	77	18,300	25,000	30,350	19,424
West Sparta	80	1,500		28,100	18,546
York	81	20,900		84,749	65,257
Total		\$614,265	\$819,186	\$1,194,696	\$871,766

NOTE.— For continuation of this table, see page 238.

LEWIS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Croghan (including Croghan village).....	\$7,646 71	\$158 76	\$552 45	\$21,208 88	.....
Denmark (including Copenhagen village).....	4,385 76	91 06	316 86	12,164 35	.....
Diana (including Harrisville village).....	3,810 72	79 12	275 31	10,569 29	.....
Greig.....	1,019 41	31 37	74 37	2,855 17	.....
Harrisburg.....	1,531 58	31 80	110 65	4,247 98	.....
High Market.....	1,274 28	26 46	92 06	3,534 95	.....
Lewis.....	862 66	17 90	62 32	2,392 63	.....
Leyden (including Port Leyden village).....	3,103 83	64 43	224 24	8,608 75	.....
Lowville (including Lowville village).....	12,079 67	250 80	872 72	33,503 78	.....
Lynsdale.....	2,850 76	59 19	205 97	7,906 89	.....
Martinsburg.....	2,673 75	55 70	193 83	7,440 90	.....
Montague.....	1,049 53	21 79	75 83	2,910 99	.....
New Bremen.....	2,789 67	57 92	201 55	7,737 44	.....
Osoola.....	2,314 12	48 05	167 19	6,418 47	.....
Pinekey.....	1,115 02	23 15	80 56	3,092 63	.....
Turin (including Turin village)...	2,219 15	46 07	180 33	6,155 02	.....
Watson.....	1,365 37	28 35	98 64	3,786 98	.....
West Turin (including Constableville and Lyons Falls village)...	4,423 82	91 85	319 61	12,269 91	.....
Total.....	\$56,515 81	\$1,183 77	\$4,084 49	\$156,805 01	.....

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)...	\$10,167 57	\$246 68	\$950 30	\$20,700 17	.....
Caledonia (including Caledonia village).....	8,658 62	210 07	809 26	17,629 78	.....
Conesus.....	2,587 74	62 78	241 86	5,270 96	.....
Geneseo (including Geneseo village).....	10,867 07	263 64	1,015 68	22,140 95	.....
Groveland.....	5,187 49	125 37	482 97	10,525 07	.....
Leicester (including Leicester village).....	6,149 81	149 20	574 78	12,551 40	.....
Lima (including Lima village)...	6,351 73	154 10	593 65	12,952 05	.....
Livonia (including Livonia village).....	8,630 10	209 38	806 60	17,604 35	.....
Mount Morris (including Mount Morris village).....	8,434 93	204 64	788 36	17,176 06	.....
North Dansville (including Dansville village).....	9,371 02	227 35	875 85	19,094 88	.....
Nunda (including Nunda village).....	4,530 34	109 91	423 42	9,254 93	.....
Osean.....	1,659 82	40 27	155 13	3,382 43	.....
Portage.....	2,788 10	67 64	260 59	5,689 46	.....
Sparta.....	2,692 05	65 31	251 61	5,485 47	.....
Springwater.....	3,456 37	83 86	323 04	7,041 13	.....
West Sparta.....	2,198 83	53 35	205 51	4,476 90	.....
York.....	8,555 75	207 57	799 65	17,420 83	.....
Total.....	\$102,267 34	\$2,481 12	\$9,558 26	\$208,396 82	.....

NOTE.—For continuation of this table, see page 239.

— Continued

and personal estate in Lewis county, etc.

CITIES AND TOWNS	TAXES — Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Croghan (including Croghan village).....	\$21,570 99		\$12,974 90	\$84,112 69	.0448
Denmark (including Copenhagen village).....	15,847 92	\$3,500 00	15,364 86	51,670 81	.0271
Diana (including Harrisville village).....	21,249 56	5,000 00	17,300 55	58,284 55	.0868
Greig.....	8,275 33		3,228 96	15,482 61	.0584
Harrisburg.....	9,373 11		5,367 41	20,662 53	.0497
High Market.....	7,044 62		3,661 27	15,633 64	.0632
Lewis.....	8,434 87		7,318 70	19,089 08	.0925
Leyden (including Port Leyden village).....	11,300 06	2,636 23	13,581 00	39,548 54	.0511
Lowville (including Lowville village).....	19,992 18		29,236 64	95,935 79	.0270
Lyonsdale.....	12,170 73		6,461 52	29,655 06	.0471
Martinsburg.....	11,844 80		11,655 43	33,864 41	.0392
Montague.....	5,203 39		4,864 64	14,126 17	.0649
New Bremen.....	11,493 82		12,978 64	35,259 04	.0674
Oceola.....	6,171 86		3,807 98	18,927 67	.0433
Pinekey.....	9,111 08		5,950 04	19,372 48	.0640
Turin (including Turin village).....	9,914 74	2,510 37	9,690 87	30,696 55	.0485
Watson.....	8,308 28		3,887 61	17,475 23	.0441
West Turin (including Constableville and Lyons Falls village).....	8,943 30	6,057 29	14,420 22	46,526 00	.0415
Total.....	\$206,250 64	\$19,703 89	\$181,749 24	\$626,292 85	

— Continued

and personal estate in Livingston county, etc.

Avon (including Avon village).....	\$12,311 47	\$18,105 26	\$35,253 77	\$97,737 22	.0275
Caledonia (including Caledonia village).....	11,196 99	5,846 56	22,300 82	66,652 10	.0224
Conesus.....	8,744 54		9,262 00	26,109 88	.0296
Genesee (including Genesee village).....	9,979 40	31,619 00	6,500 47	82,386 21	.0234
Groveland.....	14,625 00		14,592 05	45,517 95	.0256
Leicester (including Leicester village).....	10,723 26		22,264 83	52,413 28	.0240
Lima (including Lima village).....	12,847 19	6,125 00	17,621 96	56,645 68	.0257
Livonia (including Livonia village).....	15,661 49	6,500 00	30,674 82	80,066 74	.0265
Mount Morris (including Mount Morris village).....	17,237 69	26,659 17	24,327 18	94,828 03	.0358
North Dansville (including Dansville village).....	5,285 40	28,202 58	44,786 12	107,842 20	.0400
Nunda (including Nunda village).....	15,836 42	15,591 20	23,749 49	69,486 71	.0458
Ossian.....	7,520 65		5,339 27	18,097 57	.0349
Portage.....	11,420 98		5,568 99	25,765 76	.0288
Sparta.....	9,081 53		6,547 67	24,123 64	.0295
Springwater.....	9,970 43		12,700 09	33,574 92	.0310
West Sparta.....	5,442 05		6,599 81	18,970 45	.0280
York.....	14,594 56		32,374 01	73,952 37	.0257
Total.....	\$192,479 05	\$138,648 77	\$320,405 35	\$974,236 71	

NOTE.— For continuation of this table, see page 240.

LEWIS

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Croghan (including Croghan village)	\$2,014 11	\$44 14		\$434 15	\$401 67
Denmark (including Copenhagen village)	1,759 18	398 10	\$800 00	219 21	548 00
Diana (including Harrisville village)	920 86	77 27	3,000 00	107 42	264 67
Greig	376 97	27 23	2,200 00	89 19	
Harrisburg	582 93		280 60	163 16	
High Market	348 00	2 78	2,000 00	33 22	
Lewis	294 59	1 15		56 23	
Leyden (including Port Leyden village)	1,029 26	79 90	2,000 00	131 29	
Lowville (including Lowville village)	3,370 27	920 60	2,800 00	236 94	3,607 16
Lyonsdale	532 31		1,000 00	31 75	
Martinsburg	1,225 22	75 65	2,800 00	198 48	
Montague	307 15	1 06	834 75	23 11	
New Bremen	637 05	1,161 09	2,000 00	82 87	
Oncola	605 62			5 58	
Pineckey	422 35		2,000 00	16 48	
Turin (including Turin village)	895 35	2 91	1,000 00	62 18	
Watson	551 32	1 95	392 50	467 63	
West Turin (including Constableville and Lyons Falls village)	1,579 54	6,229 76		80 14	
Total	\$17,452 08	\$9,043 59	\$23,107 85	\$2,429 03	\$4,821 50

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)	\$4,735 06	\$671 75		\$907 48	\$1,187 02
Caledonia (including Caledonia village)	4,126 89	114 64		761 89	378 28
Conesus	1,179 16	21 15		324 75	
Genesee (including Genesee village)	4,320 36	375 28		514 90	2,272 27
Groveland	2,249 41	29 40		136 47	
Leicester (including Leicester village)	2,881 96	7,765 98		171 15	
Lima (including Lima village)	2,815 48	399 17		746 79	393 74
Livonia (including Livonia village)	3,670 22	213 99		534 83	297 00
Mount Morris (including Mount Morris village)	3,570 67	1,657 95		856 16	1,519 53
North Dansville (including Dansville village)	3,498 19	3,624 65		603 07	1,814 61
Nunda (including Nunda village)	1,945 79	439 24		541 07	
Ossian	731 86		\$6,790 37	46 51	
Portage	1,260 70	6 53		451 26	
Sparta	1,145 45	1 19		186 54	
Springwater	1,511 08	7 34		440 15	247 50
West Sparta	1,035 88			156 93	
York	3,907 22	60 53		198 87	
Total	\$44,665 38	\$15,388 79	\$6,790 37	\$7,588 73	\$3,109 95

NOTE.— For continuation of this table, see page 241.

— Concluded

and personal estate in Lewis county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Croghan (including Croghan village).....	\$5,531 29		\$8,445 36			
Denmark (including Copenhagen village).....	5,022 85	\$46 00	8,793 34	\$12,030		
Diana (including Harrisville village).....	6,125 43	1,890 11	12,385 76	7,950		
Greig.....	2,141 97		4,835 36			
Harrisburg.....	2,889 63		3,916 32			
High Market.....	1,985 98		4,369 98			
Lewis.....	3,117 03		3,469 00			
Leyden (including Port Leyden village).....	6,072 46	249 30	9,562 21	6,640		
Lowville (including Lowville village).....	10,787 53		21,722 50			
Lyonsdale.....	2,164 34		3,728 40			
Martinsburg.....	5,276 24		9,575 59	10,112		
Montague.....	2,642 22		3,808 29			
New Bremen.....	4,424 88		8,305 89			
Ononda.....	1,653 85		2,265 05			
Pinekey.....	3,196 29		5,635 12	2,800		
Turin (including Turin village).....	4,226 79	299 00	6,486 83	13,840		
Watson.....	2,279 31		3,682 71			
West Turin (including Constableville and Lyons Falls village).....	5,453 67	1,986 82	15,329 93	23,740		
Total.....	\$74,991 76	\$4,471 88	\$136,317 64	\$77,112		

— Concluded

and personal estate in Livingston county, etc.

Avon (including Avon village).....	\$8,407 50	\$11 50	\$15,920 31	\$97,700		
Caledonia (including Caledonia village).....	5,659 96		11,041 66	6,500		
Coneus.....	2,576 17		4,111 23		\$800	
Genesee (including Genesee village).....	2,790 12	1,731 08	12,004 01	82,100		
Groveland.....	4,266 60		6,681 88	3,000		
Leicester (including Leicester village).....	4,022 57		14,841 66			
Lima (including Lima village).....	3,242 63	1,292 44	8,890 16	7,500		
Livonia (including Livonia village).....	9,283 34	5 00	14,004 38	16,950		
Mount Morris (including Mount Morris village).....	6,460 61	13,371 10	27,436 02	211,000		
North Dansville (including Dansville village).....	7,803 68	89 11	17,423 31	13,000		
Nunda (including Nunda village).....	6,900 17	1,884 02	11,710 29	35,760		
Ossian.....	2,415 21		9,983 95			
Portage.....	2,249 08		3,967 57			
Sparta.....	2,167 66		3,500 84	9,500		
Springwater.....	4,798 25		7,004 32	6,000		
West Sparta.....	2,704 83		3,897 74			
York.....	6,365 09		10,621 71	22,366		
Total.....	\$82,113 57	\$18,384 25	\$183,041 04	\$511,376		
			County.....	61,000		
				\$572,376	\$800	

MADISON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Brookfield (including Brookfield village).....	47,238	2,092	\$1,393,615	\$1,317,441
Casenovia (including Casenovia village).....	27,929	3,343	3,315,563	2,935,881
De Ruyter (including De Ruyter village).....	18,480	1,141	634,104	644,385
Eaton (including Morrisville village).....	25,650	2,223	1,184,182	1,300,913
Fenner.....	19,179	780	470,600	420,087
Georgetown.....	23,995	854	460,390	409,727
Hamilton (including Hamilton village and part of Earlville village).....	24,203	3,354	2,302,490	2,169,654
Lebanon.....	24,722	940	740,675	781,531
Lenox (including Canastota and Wampsville village).....	19,770	5,536	2,762,624	3,211,122
Lincoln.....	15,300	821	512,847	538,555
Madison (including Madison village).....	24,448	1,629	1,354,120	1,237,612
Nelson.....	26,563	1,099	633,300	598,043
Oneida, city.....	11,783	10,541	5,713,575	5,792,852
Smithfield.....	14,264	767	456,595	427,509
Stockbridge (including Munnsville village).....	18,710	1,413	919,075	894,760
Sullivan (including Chittenango village).....	44,696	3,002	2,178,475	2,352,159
Total.....	386,932	39,535	\$25,032,230	\$25,032,230

NOTE.— For continuation of this table, see page 243.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Madison county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalised valuation as fixed by State Tax Commission
Brookfield (including Brookfield village).....	93	\$58,080	.....	\$14,550	\$11,640
Casenovia (including Casenovia village).....	99	105,050	\$86,340	57,174	37,163
De Ruyter (including De Ruyter village).....	86	9,901	39,983	14,949	9,119
Eaton (including Morrisville village).....	80	112,145	92,548	28,049	18,233
Fenner.....	98	9,700	.....	4,200	2,940
Georgetown.....	99	25,000	.....	4,200	2,940
Hamilton (including Hamilton village and part of Earlville village).....	93	82,840	179,649	33,200	23,240
Lebanon.....	83	52,800	.....	8,300	5,395
Lenox (including Canastota and Wampsville village).....	75	7,600	200,561	232,349	127,792
Lincoln.....	83	5,200	.....	18,075	10,123
Madison (including Madison village).....	96	53,590	.....	22,200	14,430
Nelson.....	93	36,450	.....	8,800	6,600
Oneida, city.....	86	96,350	185,616	388,800	233,280
Smithfield.....	94	35,730	.....	6,100	4,270
Stockbridge (including Munnsville village).....	90	45,575	.....	15,750	11,025
Sullivan (including Chittenango village).....	81	103,550	.....	74,550	37,275
Total.....		\$839,561	\$764,697	\$931,246	\$555,463

NOTE.— For continuation of this table, see page 244.

MADISON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brookfield (including Brookfield village).....	\$4,707 15	\$154 40	\$439 95	\$15,539 49	.....
Casenovia (including Casenovia village).....	10,406 32	341 33	972 61	30,546 98	.....
De Ruyter (including De Ruyter village).....	2,191 12	71 87	204 79	6,557 27	.....
Eaton (including Morrisville village).....	4,835 60	158 61	451 95	14,919 06	.....
Fenner.....	1,470 76	48 24	137 46	4,479 72	.....
Georgetown.....	1,487 67	48 80	139 04	4,468 23	.....
Hamilton (including Hamilton village and part of Earlville village).....	7,708 22	252 83	720 44	23,176 01	.....
Lebanon.....	2,585 66	84 81	241 66	7,964 04	.....
Lenox (including Canastota and Wampsville village).....	11,014 73	361 29	1,029 48	34,133 28	.....
Lincoln.....	1,860 77	61 03	173 91	6,077 71	.....
Madison (including Madison village).....	4,076 39	133 71	380 99	12,545 54	.....
Nelson.....	2,020 71	66 28	188 86	6,302 50	.....
Omeida, city.....	20,153 33	661 05	1,883 62	60,597 76	\$127,957 22
Smithfield.....	1,585 24	52 00	148 16	5,056 54	.....
Stockbridge (including Munnsville village).....	3,217 90	105 55	300 76	10,444 27	.....
Sullivan (including Chittenango village).....	8,403 64	275 64	785 43	25,263 98	.....
Total.....	\$87,725 21	\$2,877 44	\$8,199 11	\$268,072 38	\$127,957 22

NOTE.— For continuation of this table, see page 245.

— Continued

and personal estate in Madison county, etc.

CITIES AND TOWNS	Taxes—(Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Brookfield (including Brookfield village).....	\$21 472 86	\$1 100 73	\$20 055 21	\$63,469 79	.0337
Casnovia (including Casnovia village).....	21,978 26	155,666 02	29,388 21	249,299 73	.0728
De Ruyter (including De Ruyter village).....	9,668 18	3,068 90	12,155 92	33,918 05	.0526
Eaton (including Morrisville village).....	15,453 21	2,235 60	17,965 55	56,019 58	.0432
Fenner.....	5,073 86	.....	7,757 26	13,967 30	.0394
Georgetown.....	6,314 55	.....	5,939 68	13,397 97	.0379
Hamilton (including Hamilton village and part of Earlville village).....	9,892 65	17,471 56	33,769 65	92,991 36	.0389
Lebanon.....	7,858 79	.....	6,414 62	25,149 58	.0316
Lenox (including Canastota and Wampsville village).....	15,794 63	31,779 30	61,584 48	155,697 19	.0562
Lincoln.....	8,423 58	.....	4,053 59	20,650 59	.0398
Madison (including Madison village).....	6,246 79	1,950 39	13,177 13	38,510 94	.0273
Nelson.....	11,286 32	.....	8,299 07	28,163 74	.0420
Oneida, city.....	.....	.....	82,000 00	293,252 98	.0420
Smithfield.....	4,644 74	.....	7,085 36	18,572 04	.0377
Stockbridge (including Munnsville village).....	10,086 85	.....	12,402 04	36,557 37	.0378
Sullivan (including Chittenango village).....	32,789 34	4,294 53	27,398 92	99,211 48	.0434
Total.....	\$186,984 61	\$217,567 03	\$349,446 69	\$1,248,829 69	.....

NOTE.— For continuation of this table, see page 246.

MADISON

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Brookfield (including Brookfield village).....	\$1,928 44	\$523 19	\$3,500 00	\$252 72	.....
Casenovia (including Casenovia village).....	3,770 49	230 45	1,750 00	224 80	\$663 41
De Ruyter (including De Ruyter village).....	825 12	216 11	.....	105 90	399 84
Eaton (including Morrisville village).....	1,681 48	138 27	3,500 00	165 59	925 49
Fenner.....	673 54	.....	.....	96 24	.....
Georgetown.....	655 47	5 30	6,125 00	54 32	.....
Hamilton (including Hamilton village and part of Earlville village).....	2,823 20	386 90	3,500 00	200 70	1,796 49
Lebanon.....	1,051 72	28,72	3,500 00	110 57	.....
Lenox (including Canastota and Wampsville village).....	3,609 52	4,445 82	.....	1,809 75	2,005 62
Lincoln.....	691 94	.....	.....	57 48	.....
Madison (including Madison village).....	1,747 18	466 24	.....	59 19	.....
Nelson.....	898 88	.....	.....	125 80	.....
Oneida, city.....	7,437 71	8,136 44	6,250 00	1,150 44	1,856 17
Smithfield.....	649 67	17 83	.....	110 92	.....
Stockbridge (including Munnsville village).....	1,192 71	118 22	3,500 00	140 43	.....
Sullivan (including Chittenango village).....	3,102 59	690 35	3,500 00	183 98	.....
Total.....	\$32,739 66	\$15,403 84	\$35,125 00	\$4,848 83	\$7,647 02

NOTE.— For continuation of this table, see page 247.

— Concluded

and personal estate in Madison county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	* Aggregate			
Brookfield (including Brookfield village).....	\$3,758 86	.....	\$14,963 21	.....	.....	.....
Casnovia (including Casenovia village).....	9,170 26	\$292 00	16,101 41	\$52,00	.....	.....
De Ruyter (including De Ruyter village).....	5,166 90	255 19	6,969 06	48,500	.....	.....
Eaton (including Morrisville village).....	6,593 79	149 00	13,153 62	10,000	.....	.....
Fenner.....	2,929 62	.....	3,699 40	.....	.....	.....
Georgetown.....	3,874 13	.....	10,714 22	.....	.....	.....
Hamilton (including Hamilton village and part of Earlville village).....	9,915 38	3,206 15	21,328 82	140,500	.....	.....
Lebanon.....	2,987 27	.....	7,678 28	2,500	.....	.....
Lenox (including Canastota and Wampsville village).....	9,248 88	5,550 84	26,668 43	97,000	.....	.....
Lincoln.....	1,201 44	.....	1,950 86	.....	.....	.....
Madison (including Madison village).....	4,125 03	854 55	7,252 19	16,740	.....	.....
Nelson.....	4,232 61	.....	5,257 29	30,000	\$625	.....
Oneida, city.....	17,692 39	115,577 55	158,100 70	204,500	.....	.....
Smithfield.....	2,885 50	.....	3,663 92	.....	.....	.....
Stockbridge (including Munnsville village).....	4,680 89	.....	9,632 25	.....	.....	.....
Sullivan (including Chittenango village).....	7,434 96	220 42	15,132 30	.....	.....	.....
Total.....	\$100,895 91	\$126,105 70	\$322,765 96 County...	\$601,740 165,000	.....	.....
				\$766,740	\$625	.....

MONROE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Brighton.....	10,060	2,911	\$6,823,410	\$6,225,664
Chili.....	24,813	1,780	3,135,430	2,880,759
Clarkson.....	20,611	1,403	1,682,909	1,551,809
Gates.....	9,419	1,419	1,896,355	1,835,984
Greece.....	27,478	3,350	4,582,977	4,365,299
Hamlin.....	26,699	1,999	3,019,150	2,784,666
Henrietta.....	21,729	1,910	2,907,850	2,653,116
Irondequoit.....	9,425	5,123	7,003,660	6,390,123
Mendon (including Honeoye Falls village).....	23,828	2,509	2,979,396	2,807,028
Ogden (including Spencerport village).....	22,185	2,681	3,229,912	2,946,964
Parma (including Hilton village).....	25,467	2,923	3,429,744	3,266,841
Penfield.....	22,134	2,067	2,461,642	2,245,996
Perinton (including Fairport village and part of East Rochester village).....	21,157	7,799	7,843,346	7,156,251
Pittsford (including Pittsford village and part of East Rochester village).....	14,642	4,614	5,707,210	5,207,245
Riga (including Churchville village)....	21,406	1,649	2,889,830	2,664,724
Rochester, city.....	27,894	295,750	295,764,426	301,602,387
Rush.....	17,162	2,091	2,364,592	2,157,448
Sweden (including Brockport village).....	20,645	3,984	4,720,553	4,307,022
Webster (including Webster village)....	20,496	3,976	4,102,673	3,743,269
Wheatland (including Scottsville village).....	18,389	2,076	2,536,197	2,338,638
Total.....	398,847	352,034	\$369,081,243	\$369,081,243

NOTE.— For continuation of this table, see page 249.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Monroe county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Brighton.....	95			\$477,533	\$358,150
Chili.....	95	\$2,500		278,800	209,100
Clarkson.....	94	19,500		28,600	17,700
Gates.....	90	10,000		140,373	105,289
Greece.....	91	46,050		177,700	133,275
Hamlin.....	95	27,100		15,800	11,850
Henrietta.....	95	16,200		65,000	48,750
Irondequoit.....	95			336,900	252,675
Mendon (including Honeoye Falls village).....	92	34,650		81,773	61,330
Ogden (including Spencerport village).....	95	24,400	\$50,543	62,874	49,042
Parma (including Hilton village)...	91	19,800	92,870	52,950	38,124
Penfield.....	95	5,600		95,024	66,517
Perinton (including Fairport village and part of East Rochester village).....	95	60,200	96,784	267,248	227,161
Pittsford (including Pittsford village and part of East Rochester village).....	95	25,500		582,450	465,900
Riga (including Churchville village).....	94		37,138	49,800	42,330
Rochester, city.....	85	930,350	9,106,836	24,264,000	20,139,120
Rush.....	95	10,350		62,400	51,792
Sweden (including Brockport village).....	95		206,322	175,275	161,253
Webster (including Webster village).....	95	35,950		292,324	219,243
Westland (including Scottsville village).....	94	38,800		109,500	93,075
Total.....		\$1,306,950	\$9,590,493	\$27,611,324	\$22,751,727

NOTE.— For continuation of this table, see page 250.

MONROE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brighton.....	\$16,852 36	\$457 18	\$1,575 08	\$18,181 06	.....
Chili.....	7,750 61	210 26	724 40	8,361 69	.....
Clarkson.....	4,253 40	115 39	397 54	4,588 76	.....
Gates.....	4,996 93	135 56	467 03	5,390 90	.....
Greece.....	11,941 16	323 95	1,116 06	12,882 64	.....
Hamlin.....	7,530 01	204 28	703 78	8,123 70	.....
Henrietta.....	7,225 62	196 02	675 33	7,795 31	.....
Irondequoit.....	17,297 54	469 26	1,616 69	18,661 34	.....
Mendon (including Honeoye Falls village).....	7,692 19	208 68	718 94	8,298 67	.....
Ogden (including Spencerport vil- lage).....	8,043 24	218 20	751 77	8,677 39	.....
Parma (including Hilton village)...	8,896 67	241 35	831 51	9,598 11	.....
Penfield.....	6,094 89	165 35	569 65	6,575 43	.....
Perinton (including Fairport village and part of East Rochester vil- lage).....	19,534 34	529 94	1,825 75	21,074 50	.....
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	14,164 61	384 27	1,323 87	15,281 40	.....
Riga (including Churchville village)	7,213 19	195 69	674 17	7,781 90	.....
Rochester, city.....	818,931 24	22,216 40	76,540 18	883,498 63	\$3,558,298 74
Rush.....	5,868 05	159 19	548 45	6,330 71	.....
Sweden (including Brockport vil- lage).....	11,658 75	316 29	1,089 67	12,577 97	.....
Webster (including Webster village)	10,230 03	277 53	956 13	11,036 61	.....
Wheatland (including Scottsville village).....	6,435 53	174 59	601 49	6,942 93	.....
Total.....	\$1,002,810 36	\$27,199 38	\$93,707 49	\$1,081,659 65	\$3,558,298 74

NOTE.— For continuation of this table, see page 251.

— Continued

and personal estate in Monroe county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Brighton.....	\$71,481 82		\$21,211 07	\$129,758 57	.0190
Chili.....	18,219 85		10,574 23	45,841 04	.0146
Clarkson.....	14,504 03		6,510 08	30,369 20	.0178
Gates.....	10,012 45		8,511 73	29,514 80	.0154
Greece.....	43,031 32		15,244 61	84,539 74	.0277
Hamlin.....	13,300 59		13,080 20	42,942 56	.0140
Henrietta.....	18,824 49		15,277 90	49,994 67	.0170
Irondequoit.....	48,232 08		52,019 08	138,295 99	.0197
Mendon (including Honeoye Falls village).....	21,418 33	\$11,500 00	24,602 01	74,438 82	.0246
Ogden (including Spencerport village).....	18,834 35	12,134 83	21,913 44	70,573 22	.0216
Parma (including Hilton village).....	17,569 58	11,967 27	22,390 09	71,494 58	.0207
Penfield.....	22,762 80		18,372 04	54,540 16	.0221
Perinton (including Fairport village and part of East Rochester village).....	29,349 45	60,934 12	99,413 39	232,661 49	.0294
Pittsford (including Pittsford village and part of East Rochester village).....	22,304 82	29,887 92	30,497 19	113,844 08	.0198
Riga (including Churchville village).....	13,754 67	3,500 00	16,391 89	49,511 51	.0171
Rochester, city.....			3,349,379 34	8,708,864 53	.0301
Rush.....	12,314 99		11,740 89	36,962 28	.0155
Sweden (including Brockport village).....	15,258 21	49,409 02	6,353 34	96,663 25	.0204
Webster (including Webster village).....	24,821 71	9,500 00	29,765 40	86,587 41	.0209
Wheatland (including Scottsville village).....	20,265 22	4,562 98	19,637 14	58,619 88	.0227
Total.....	\$456,280 76	\$193,396 14	\$3,792 885 08	\$10,206 017 58	.....

NOTE.— For continuation of this table, see page 252.

MONROE

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Brighton.....	\$8,874 84	\$2 99	\$4,000 00	\$1,404 42	.....
Chili.....	4,151 75	1 77	4,500 00	217 18	.....
Clarkson.....	2,343 93	22 36	5,000 00	125 51	.....
Gates.....	2,671 13	.....	2,000 00	463 68	.....
Greece.....	6,002 61	6 95	.....	589 15	.....
Hamlin.....	4,219 85	55 98	9,000 00	350 69	.....
Henrietta.....	4,084 13	4 51	6,000 00	414 80	.....
Irondequoit.....	8,826 22	157 00	6,000 00	1,555 00	.....
Mendon (including Honeoye Falls village).....	4,103 72	461 59	5,000 00	383 83	.....
Ogden (including Spencerport village).....	4,566 00	32 96	3,000 00	461 81	\$500 38
Parma (including Hilton village).....	4,765 09	531 75	4,000 00	588 24	919 41
Penfield.....	3,189 51	108 65	4,500 00	268 29	.....
Perinton (including Fairport village and part of East Rochester village).....	10,032 24	6,814 96	5,000 00	1,021 64	958 16
Pittsford (including Pittsford village and part of East Rochester village).....	7,373 88	260 42	2,500 00	790 39	.....
Riga (including Churchville village).....	4,049 49	37 23	5,000 00	356 47	367 67
Rochester, city.....	403,180 56	604,355 54	.....	67,098 90	90,157 68
Rush.....	3,327 50	23 98	3,000 00	402 31	.....
Sweden (including Brookport village).....	6,649 29	3,671 63	800 00	346 55	2,042 59
Webster (including Webster village).....	5,724 77	208 39	5,000 00	739 27	.....
Wheatland (including Scottsville village).....	3,510 73	443 51	5,000 00	150 73	.....
Total.....	\$501,627 24	\$617,202 17	\$79,300 00	\$77,753 86	\$94,945 89

NOTE.— For continuation of this table see, page 253.

— Concluded

and personal estate in Monroe county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Brighton.....	\$2,845 86		\$17,128 11	\$421,433		
Chili.....	2,816 64		11,717 34			
Clarkson.....	2,051 97		9,543 77			
Gates.....	1,613 58		6,748 39			
Greece.....	3,220 29		9,819 00	20,450		
Hamlin.....	3,136 88		16,763 40	7,000		
Henrietta.....	3,048 74		13,552 18			
Irondequoit.....	5,441 74		21,979 96	71,600		
Mendon (including Honeoye Falls village).....	7,689 08	\$4,411 99	22,050 21	33,000		
Ogden (including Spencerport village).....	7,958 37		16,519 52	40,811		\$106
Parma, (including Hilton village).....	6,476 50	3,724 53	21,000 52	47,780		
Penfield.....	4,164 08		12,230 51	18,100		
Perinton (including Fairport village and part of East Rochester village).....	16,941 74	11,539 00	52,207 74	424,710		
Pittsford (including Pittsford village and part of East Rochester village).....	6,055 11	16,545 45	33,525 25	192,193		
Riga (including Churchville village).....	4,686 97	233 30	14,781 13	28,490		
Rochester, city.....	158,359 46	1,946,251 31	3,269,383 45	25,413,564		2,625,142
Rush.....	2,311 12		9,064 91			
Sweden (including Brookport village).....	3,567 77	1,361 52	18,451 36	293,925		10,438
Webster (including Webster village).....	8,092 46	312 00	20,076 89	45,900		6,822
Wheatland (including Scottdale village).....	4,447 80		13,552 77	1,000	\$400	
	\$254,935 14	\$1,934,382 11	\$3,610,146 41	\$27,059,946		
			County.....	325,000		
				\$27,384,946	\$400	\$2,642,508

MONTGOMERY

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Amsterdam city.....	2,675	33,524	\$19,522,110	\$20,634,281
Amsterdam (including Fort Johnson and Hagaman villages).....	17,402	3,130	2,726,275	2,570,067
Canajoharie (including Canajoharie village).....	23,338	3,784	2,382,255	2,215,815
Charleston.....	25,675	785	335,257	281,778
Florida.....	28,330	1,651	1,322,337	1,336,902
Glen (including Fultonville village)...	21,552	1,782	1,338,000	1,048,752
Minden (including Fort Plain village)...	27,852	4,366	2,655,145	2,469,639
Mohawk (including Fonda village)...	19,087	2,353	2,203,586	2,077,327
Palatine (including Nelliston and Palatine Bridge village).....	21,754	2,232	1,735,554	1,754,670
Root.....	30,031	1,198	891,567	758,484
Saint Johnsville (including Saint Johns- ville village).....	9,490	3,123	2,040,070	2,004,441
Total.....	224,511	57,928	\$37,152,156	\$37,152,156

NASSAU

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Glen Cove, city.....	4,800	8,664	\$9,235,569	\$10,112,576
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Free- port, Garden City, Hempstead, Lawrence, Long Beach, Lynnbrook, Malverne, Rockville Center and Woodsburg villages).....	52,480	70,790	93,911,189	92,999,540
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	35,200	26,370	47,031,979	44,047,871
Oyster Bay (including Bayville, Farmingdale and Sea Cliff villages)...	64,960	20,296	32,643,968	35,662,718
Total.....	157,440	126,120	\$182,822,705	\$182,822,705

NOTE.— For continuation of this table, see page 255.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Montgomery county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Amsterdam, city.....	66	\$382,950	\$1,433,062	\$838,350	\$503,010
Amsterdam (including Fort Johnson and Hagaman villages).....	74	6,450	.....	48,850	35,172
Canajoharie (including Canajoharie village).....	75	27,150	277,912	145,550	101,885
Charleston.....	83	1,800	.....	4,449	3,337
Florida.....	69	3,000	.....	198,850	123,287
Glen (including Fultonville village).....	89	3,800	60,100	122,275	97,820
Minden (including Fort Plain village).....	75	45,350	483,053	123,750	76,725
Mohawk (including Fonda village).....	74	.....	145,618	76,000	54,720
Palatine (including Nelliston and Palatine Bridge village).....	69	33,250	.....	47,949	30,208
Root.....	82	5,200	.....	49,175	39,340
Saint Johnsville (including Saint Johnsville village).....	71	10,600	140,725	56,950	34,170
Total.....	.....	\$519,550	\$2,540,470	\$1,712,148	\$1,099,674

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Nassau county for the year 1920.

Glen Cove, city.....	72	\$334,800	\$387,814	\$357,200	\$178,600
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Lawrence, Long Beach, Lynnbrook, Malverne, Rockville Center and Woodsburg villages).....	79	611,350	1,690,508	3,571,498	2,464,334
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	84	1,474,550	613,981	1,384,549	955,339
Oyster Bay (including Bayville, Farmingdale and Sea Cliff villages).....	72	.....	470,545	968,150	580,890
Total.....	.....	\$2,120,700	\$3,162,848	\$6,281,397	\$4,179,163

NOTE.— For continuation of this table, see page 256.

MONTGOMERY

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Amsterdam, city.....	\$71,323 74	\$1,860 67	\$5,152 95	\$236,549 60	\$322,335 32
Amsterdam (including Fort Johnson and Hagaman villages).....	8,743 20	228 09	631 67	28,997 36	.....
Canajoharie (including Canajoharie village).....	7,611 79	198 57	549 93	25,244 96	.....
Charleston.....	962 66	25 11	69 55	3,192 72	.....
Florida.....	4,547 38	118 63	328 54	15,081 68	.....
Glen (including Fultonville village).....	3,571 94	93 18	258 06	11,846 56	.....
Minden (including Fort Plain vil- lage).....	8,534 82	222 65	616 62	28,306 24	.....
Mohawk (including Fonda village).....	7,049 27	183 90	509 29	23,379 36	.....
Palatine (including Nelliston and Palatine Bridge village).....	6,068 71	158 32	438 45	20,127 28	.....
Root.....	2,591 38	67 60	187 22	8,594 48	.....
Saint Johnsville (including Saint Johnsville village).....	6,838 34	178 40	494 05	22,679 76	.....
Total.....	\$127,843 23	\$3,335 12	\$9,236 33	\$424,000 00	\$322,335 32

NASSAU

Statement of the aggregate valuation of real

Glen Cove, city.....	\$36,856 71	\$987 31	\$2,415 88	\$112,211 08	\$146,901 64
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hemp- stead, Lawrence, Long Beach, Lynnbrook, Malverne, Rockville Center and Woodburg villages).....	329,198 36	8,818 32	21,577 93	1,018,036 54	.....
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	160,617 72	4,302 57	10,528 15	497,937 12	.....
Oyster Bay (including Bayville, Farmingdale and Sea Cliff vil- lages).....	125,815 95	3,370 32	8,246 97	393,865 21	.....
Total.....	\$652,483 74	\$17,478 52	\$42,768 93	\$2,022,049 95	\$146,901 64

NOTE.—For continuation of this table, see page 257.

— Continued

and personal estate in Montgomery county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Amsterdam, city.....			\$296,000 00	\$933,222 28	.0437
Amsterdam, (including Fort Johnson and Hagsman villages).....	\$9,400 00	\$5,806 13	19,062 09	72,868 54	.0266
Canajoharie (including Canajoharie village).....	8,100 00	19,971 91	31,344 66	93,021 82	.0385
Charleston.....	3,200 00		4,495 03	11,945 07	.0354
Florida.....	7,600 00		10,990 35	38,666 58	.0291
Glen (including Fultonville village).....	7,800 00	8,030 98	15,674 89	47,276 61	.0352
Minden (including Fort Plain village).....	6,250 00	19,082 13	38,768 07	101,780 53	.0376
Mohawk (including Fonda village).....	8,500 00	7,487 97	24,945 32	72,055 11	.0326
Palatine (including Nelliston and Palatine Bridge village).....	7,000 00	6,994 53	17,542 88	58,330 17	.0329
Root.....	6,500 00		8,844 91	26,786 59	.0298
Saint Johnsville (including Saint Johnsville village).....	3,650 00	25,246 42	23,414 03	82,501 00	.0402
Total.....	\$68,000 00	\$92,620 07	\$491,082 23	\$1,538,452 30	

— Continued

and personal estate in Nassau county, etc.

Glen Cove, city.....			\$140,208 29	\$439,580 91	.0427
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Lawrence, Long Beach, Lynbrook, Malverne, Rockville Center and Woodsburg villages).....	\$469,949 49	\$427,293 72	1,092,554 49	3,367,423 85	.0357
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock, and Sands Point villages).....	599,600 50	8,817 67	528,963 66	1,810,767 39	.0373
Oyster Bay (including Bayville, Farmingdale and Sea Cliff villages).....	183,104 32	46,006 01	309,199 73	1,069,608 51	.0327
Total.....	\$1,252,654 31	\$482,117 40	\$2,070,926 17	\$6,687,380 66	

NOTE.— For continuation of this table, see page 258.

MONTGOMERY

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 283 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Amsterdam, city.....	\$25,670 73	\$71,216 00	.....	\$3,005 51	\$14,330 63
Amsterdam (including Fort Johnson and Hagaman villages).....	3,837 89	5 46	\$1,510 74	194 30	.....
Canajoharie (including Canajoharie village).....	3,139 48	14,473 64	1,785 79	323 97	2,779 12
Charleston.....	483 32	1 06	1,727 90	44 23	.....
Florida.....	1,876 40	62 40	1,883 45	144 56	.....
Glen (including Fultonville village).....	1,935 02	666 03	1,626 34	142 49	601 00
Minden (including Fort Plain village).....	3,424 41	3,003 27	2,226 25	186 51	4,830 53
Mohawk (including Fonda village).....	3,141 44	2,941 83	1,484 83	177 75	1,456 18
Palatine (including Nelliston and Palatine Bridge village).....	2,443 90	23 14	1,805 72	176 49	.....
Root.....	1,255 63	8 51	1,961 17	60 40	.....
Saint Johnsville (including Saint Johnsville village).....	2,637 20	5,761 40	870 97	315 47	1,407 25
Total.....	\$49,845 42	\$98,162 74	\$16,883 25	\$4,771 68	\$25,404 71

NASSAU

Statement of the aggregate valuation of real

Glen Cove, city.....	\$9,514 73	\$8,498 72	.....	.....	.....
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Lawrence, Long Beach, Lynbrook, Malverne, Rockville Center and Woodburg villages).....	89,685 15	9,006 17	\$18,160 33	.....	\$11,281 76
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock, and Sands Point villages).....	42,463 89	4,784 15	8,958 58	.....	5,858 97
Oyster Bay (including Bayville, Farmingdale and Sea Cliff villages).....	34,534 95	1,748 09	7,128 76	.....	7,744 36
Total.....	\$176,198 72	\$24,037 13	\$34,247 67	\$151,664 50	\$24,885 09

For continuation this table, see page 259.

— Concluded

and personal estate in Montgomery county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State or public schools	Other sources, including licenses, fees and water rents	Aggregate			
Amsterdam, city.....	\$34,843 38	\$17,061 58	\$166,127 83	\$1,392,182		\$144,000
Amsterdam (including Fort Johnson and Hagsman villages).....	3,852 76		9,401 15	9,914	\$500	
Canajoharie (including Canajoharie village).....	7,812 61	16,702 33	47,016 94	181,500		
Charleston.....	2,650 39		4,906 99	1,500		
Florida.....	3,121 23		7,088 04	10,000		
Glen (including Fultonville village).....	3,416 57		8,387 45	45,400		
Minden (including Fort Plain village).....	8,461 61	258 10	22,390 68	122,799		
Mohawk (including Fonda village).....	5,692 51	510 06	15,404 60	34,820		200
Palatine (including Nelliston and Palatine Bridge village).....	4,161 17	7,881 86	16,492 28	17,500		
Root.....	3,185 70		6,471 41			
Saint Johnsville (including Saint Johnsville village).....	5,146 90		16,139 19	143,580		
Total.....	\$82,344 83	\$42,413 93	\$319,826 56	\$1,959,195		
			County.....	138,000		
				\$2,097,195	\$500	\$144,200

— Concluded

and personal estate in Nassau county, etc.

Glen Cove, city.....	\$12,127 83	\$28,844 76	\$58,986 04	\$230,506		
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Lawrence, Long Beach, Lynbrook, Malverne, Rockville Center and Woodsburg villages).....	107,872 90	43,401 71	279,408 02	1,654,220		\$9,72
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	41,015 49		103,081 08	2,101,700		
Oyster Bay (including Bayville, Farmingdale and Sea Cliff villages).....	30,589 87	1,734 95	83,480 98	329,011		
Total.....	\$191,606 09	\$73,981 42	\$676,620 62	\$4,315,437		
			County.....	4,360,704		
				\$8,676,141		\$9,721

BOROUGHES OF

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several boroughs

BOROUGHES	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Bronx.....	26,017	732,016	\$852,447,403	\$852,447,403
Brooklyn.....	49,709	2,018,356	2,395,486,473	2,395,486,473
Manhattan.....	14,033	2,284,103	5,878,847,633	5,878,847,633
Queens.....	75,082	469,042	718,818,139	718,818,139
Richmond.....	36,600	116,531	127,385,456	127,385,456
Total.....	201,446	5,630,048	\$9,972,985,104	\$9,972,985,104

NIAGARA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS				
Cambria.....	24,248	1,596	\$2,600,498	\$2,838,862
Hartland.....	31,994	1,987	2,956,984	3,228,023
Lewiston (including Lewiston village),	22,892	2,750	3,523,454	4,298,936
Lockport, city.....	5,250	21,308	13,450,149	18,598,463
Lockport.....	27,355	1,833	3,078,269	3,470,004
Newfane.....	31,293	3,515	5,881,072	6,353,258
Niagara Falls, city.....	6,970	50,760	100,471,300	93,032,610
Niagara (including La Salle village)...	7,719	4,173	5,847,085	4,929,985
North Tonawanda, city.....	5,760	15,482	15,989,560	15,354,086
Pendleton.....	16,128	1,175	1,208,209	1,693,252
Porter (including Youngstown village)	19,426	2,682	3,194,162	3,067,216
Royalton (including Middleport vil- lage).....	41,556	4,485	6,485,603	7,232,336
Somerseset (including Barker village)...	22,861	2,003	3,212,322	3,621,116
Wheatfield.....	17,014	1,834	1,904,055	2,169,948
Wilson (including Wilson village)....	29,750	2,753	3,947,880	3,862,507
Total.....	292,226	118,386	\$173,750,602	\$173,750,602

NOTE.—For continuation of this table, see page 261.

GREATER NEW YORK

of taxes levied, receipts other than taxes, indebtedness and sinking of the city of New York for the year 1920.

BOROUGHES	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 80 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Bronx.....		\$13,899,700	\$1,137,205	\$31,368,702	\$29,172,893
Brooklyn.....		37,741,850	9,096,263	92,574,520	87,020,049
Manhattan.....		152,742,600	559,832,774	282,050,333	267,947,816
Queens.....		7,409,350	1,410,173	32,738,353	29,137,134
Richmond.....		1,428,675	939,619	4,982,800	4,424,692
Total.....		\$213,222,175	\$572,416,034	\$443,714,708	\$417,712,584

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Niagara county for the year 1920.

CITIES AND TOWNS					
Cambria.....	95			\$25,100	\$23,343
Hartland.....	95	\$2,250		33,100	29,459
Lewiston (including Lewiston village)	85	3,500		169,949	127,462
Lockport, city.....	75	13,925	\$1,496,429	1,066,649	665,689
Lockport.....	92			45,700	27,420
Newfane.....	96		37,500	73,700	66,330
Niagara Falls, city.....	112	59,500	1,693,812	5,288,600	5,288,600
Niagara (including La Salle, village)	123	14,000		232,000	197,200
North Tonawanda, city.....	108		798,545	1,234,000	1,147,620
Pendleton.....	74			26,100	18,792
Porter (including Youngstown village)	108	34,850	37,657	70,525	70,525
Royalton (including Middleport village)	93	20,000	95,873	152,025	123,140
Somerset (including Barker village)	92		57,507	45,849	38,972
Wheatfield.....	91	550		116,900	101,703
Wilson (including Wilson village).....	106		41,578	52,400	49,780
Total.....		\$148,575	\$4,258,901	\$8,622,567	\$7,976,035

NOTE.— For continuation of this table, see page 262.

BOROUGHES OF

Statement of the aggregate valuation of real and personal

BOROUGHES	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Bronx.....	\$729,616 77	\$697 71		\$1,670,500 28	
Brooklyn.....	1,853,479 66	77,848 37		4,492,632 71	
Manhattan.....	5,209,931 00	1,072 35		8,780,994 81	
Queens.....	630,105 12	73,727 65		1,471,388 94	
Richmond.....	116,023 82	13,573 16		253,534 10	
Total.....	\$8,539,156 37	\$166,919 24		\$16,669,050 84	\$147,801,006 53

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS					
Cambria.....	\$6,737 95	\$230 83	\$629 75	\$8,325 16	
Hartland.....	7,666 95	262 65	716 58	9,473 00	
Lewiston (including Lewiston vil- lage).....	10,211 69	349 83	954 42	12,617 20	
Lockport, city.....	44,175 89	1,513 35	4,128 83	54,582 13	\$249,228 37
Lockport.....	8,235 94	282 14	769 76	10,176 03	
Newfane.....	15,079 25	516 58	1,409 36	18,631 37	
Niagara Falls, city.....	220,951 07	7,569 24	20,650 86	272,999 14	804,737 49
Niagara Falls (including La Salle village).....	11,734 39	401 99	1,096 74	14,498 58	
North Tonawanda, city.....	36,442 42	1,248 43	3,406 04	45,026 93	183,940 19
Pendleton.....	4,018 88	137 68	375 62	4,965 58	
Porter (including Youngstown village).....	7,362 65	252 23	688 14	9,097 03	
Royalton (including Middleport village).....	17,213 18	589 68	1,608 80	21,267 98	
Somerset (including Barker vil- lage).....	8,594 60	294 43	803 28	10,619 18	
Wheatfield.....	5,151 60	176 48	481 49	6,365 14	
Wilson (including Wilson village).....	9,167 53	314 06	856 83	11,327 07	
Total.....	\$412,743 99	\$14,139 60	\$38,576 60	\$509,971 52	\$1,237,906 05

NOTE.— For continuation of this table, see page 263.

NEW YORK — Continued*estate in the several boroughs of the city of New York, etc.*

BOROUGHES	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Bronx.....					.0253
Brooklyn.....					.0254
Manhattan.....					.0248
Queens.....					.0254
Richmond.....					.0253
Total.....			\$49,370,364 16	\$222,546,497 14	

— Continued*and personal estate in Niagara county, etc.*

CITIES AND TOWNS					
Cambris.....	\$11,420 74		\$9,359 19	\$36,703 62	.0141
Hartland.....	13,808 10		13,820 11	45,747 39	.0154
Lewiston (including Lewiston village).....	21,671 35	\$9,160 00	22,033 16	76,967 65	.0218
Lockport, city.....			216,686 68	570,315 25	.0447
Lockport.....	11,288 78		13,454 19	44,206 84	.0143
Newfane.....	23,046 84		31,455 19	90,138 59	.0153
Niagara Falls, city.....			424,174 00	1,751,081 80	.0173
Niagara (including La Salle village).....	11,776 50		47,102 84	86,611 04	.0147
North Tonawanda, city.....			160,955 84	431,019 85	.0279
Pendleton.....	13,494 98		8,442 72	31,435 46	.0260
Porter (including Youngstown village).....	13,578 80	2,355 69	18,556 23	51,890 77	.0162
Royalton (including Middleport village).....	22,497 46	16,145 18	43,948 47	123,270 75	.0189
Somerset (including Barker village).....	13,881 26	5,315 80	23,547 25	63,065 80	.0196
Wheatfield.....	11,372 29		9,021 99	32,568 99	.0171
Wilson (including Wilson village).....	23,184 06	3,984 72	16,956 74	65,791 01	.0166
Total.....	\$191,021 16	\$36,961 39	\$1,059,484 60	\$3,500,804 81	

NOTE.— For continuation of this table, see page 264.

BOROUGHES OF

Statement of the aggregate valuation of real and personal

BOROUGHES	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Bronx.....	\$1,088,924 00			\$261,295 30	\$11,372 04
Brooklyn.....	2,801,150 00			1,029,214 87	90,962 61
Manhattan.....	7,497,597 00			1,770,263 66	5,598,327 74
Queens.....	919,943 00			372,441 65	14,101 73
Richmond.....	161,640 00			62,227 16	9,396 18
Total.....	\$12,469,254 00	\$5,410,674 24	\$732,805 68	\$3,495,432 64	\$5,742,160 30

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Cambria.....	\$3,678 13	\$2 74		462 41	
Hartland.....	4,113 84	3 46	\$2,000 00	440 02	
Lewiston (including Lewiston village).....	4,658 63	1,265 28	17,000 00	662 45	
Lockport, city.....	17,466 66	22,452 34		4,188 74	\$14,964 30
Lockport.....	3,069 34	4 56		222 06	
Newfane.....	7,939 99	644 30		670 63	375 00
Niagara Falls, city.....	134,278 72	120,796 37		10,287 57	16,938 13
Niagara (including La Salle village).....		7 20	14,000 00	1,099 87	
North Tonawanda, city.....	21,465 74	15,924 39		2,403 62	7,985 45
Pendleton.....	1,530 45	81 44		137 19	
Porter (including Youngstown village).....	4,625 18	66 09		322 23	376 57
Royalton (including Middleport village).....	8,490 26	2,893 96		711 64	958 74
Somerset (including Barker village).....	4,437 16	384 97		232 51	575 08
Wheatfield.....	2,612 51	5,205 62		131 44	
Wilson (including Wilson village).....	5,438 81	888 21		351 09	415 79
Total.....	\$223,795 42	\$170,570 83	\$33,000 00	\$22,323 47	\$42,589 06

NOTE.— For continuation of this table, see page 265.

NEW YORK — Concluded*estate in the several boroughs of the city of New York, etc.*

BOROUGHES	RECEIPTS — (Concluded)			Bonded Indebted- ness	Temporary Indebted- ness	Sinking Funds
	From State for Public Schools	Other Sources Including Licenses, Fees and water rents	Aggregate			
Bronx.....						
Brooklyn.....						
Manhattan.....						
Queens.....						
Richmond.....						
Total.....	\$5,107,053 25	\$18,203,607 88	\$51,142,987 99	\$1,589,358,861	\$102,821,583	\$529,175,290

— Concluded*and personal estate in Niagara county, etc.*

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebted- ness	Tempo- rary in- debted- ness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Cambria.....	\$2,419 78		\$6,563 06			
Hartland.....	3,980 37		10,537 69			
Lewis (including Lewiston village).....	4,607 71		28,194 07	\$37,500		
Lockport, city.....	27,759 94	198,241 57	285,073 55	1,106,764		
Lockport.....	3,692 87		6,988 83			
Newfane.....	7,464 20		17,094 12	14,491		
Niagara Falls, city.....	55,518 14	82,923 36	420,742 29	5,128,797		
Niagara (including La Salle village).....	5,098 93		20,206 00	29,500		
North Tonawanda, city.....	17,207 50	126,889 10	191,875 80	864,375		
Pendleton.....	2,049 01		3,748 09			
Porter (including Youngstown vil- lage).....	3,722 65	2,797 08	11,909 80	17,000		
Royalton (including Middleport village).....	11,165 27	6,184 35	30,394 22	167,000		
Somerset (including Barker village).....	4,881 06	1,847 29	12,358 07	44,270		
Wheatfield.....	1,835 13		9,784 60	4,500		
Wilson (including Wilson village).....	6,430 46		13,524 36	5,400		
Total.....	\$157,833 02	\$418,882 75	\$1,068,994 55	\$7,419,597		

ONEIDA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Annsville.....	35,836	1,353	\$436,355	\$681,267
Augusta (including Oriskany Falls village).....	16,473	1,911	805,850	1,279,323
Ava.....	22,424	615	275,695	362,647
Boonville (including Boonville village).....	42,752	3,147	2,521,795	2,291,600
Bridgewater (including Bridgewater village).....	14,402	746	512,595	743,508
Camden (including Camden village).....	33,850	3,054	2,208,927	2,112,247
Deerfield.....	21,842	706	880,555	782,974
Florence.....	32,403	701	181,975	194,271
Floyd.....	20,333	663	411,603	504,601
Forestport (including Forestport village).....	49,423	862	864,751	892,354
Kirkland (including Clinton village).....	19,483	4,744	2,423,982	3,904,199
Lee.....	27,488	1,134	407,385	333,708
Mayoy.....	19,757	1,191	1,476,567	1,797,083
Marshall.....	18,232	1,490	889,280	1,409,708
New Hartford (including New Hartford village).....	14,737	8,646	7,889,876	8,611,094
Paris (including Clayville village).....	18,826	3,004	2,230,814	2,133,844
Renssen (including Renssen village).....	22,998	969	850,025	876,981
Rome, city.....	42,377	26,341	24,850,476	23,083,183
Sangerfield (including Waterville village).....	19,355	1,795	1,287,900	1,374,947
Steuben.....	25,567	786	591,801	537,573
Trenton (including Holland Patent, Prospect and Trenton villages).....	26,027	2,389	2,120,630	3,234,035
Utica, city.....	10,554	94,156	91,324,937	85,751,611
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	23,722	4,522	3,791,373	3,783,817
Verona.....	41,780	3,136	2,940,515	3,333,191
Vienna.....	36,314	1,544	566,899	1,174,435
Western.....	30,685	1,061	494,391	849,800
Westmoreland.....	25,090	1,984	1,733,023	1,623,950
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	15,749	10,183	7,571,324	8,548,328
Total.....	728,479	182,833	\$162,521,279	\$162,521,279

NOTE.— For continuation of this table, see page 267.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oneida county for the year 1920

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Annsville.....				\$3,700	\$3,490
Angusta (including Oriskany Falls village).....		\$11,900	\$128,298	15,500	7,750
Ava.....				1,500	675
Boonville (including Boonville village).....		40,050	186,898	31,074	15,537
Bridgewater (including Bridgewater village).....		11,200		8,325	4,995
Camden (including Camden village).....		19,000	118,405	25,724	14,148
Deerfield.....		440		35,300	15,885
Florence.....		900		5,000	2,250
Floyd.....		1,400		3,900	2,340
Forestport (including Forestport village).....		5,630		4,800	1,920
Kirkland (including Clinton village).....			52,500	86,024	43,012
Lee.....				5,000	2,000
Marcy.....				200,148	66,049
Marshall.....		3,850		20,050	12,030
New Hartford (including New Hartford village).....		1,000		511,800	230,310
Paris (including Clayville village).....		16,350	30,000	57,772	29,464
Remsen (including Remsen village).....		6,650	42,000	18,825	10,542
Rome, city.....		22,250	399,205	1,625,900	812,950
Sangerfield (including Waterville village).....		24,745	221,439	25,925	15,555
Steuben.....		1,450		2,875	1,380
Trenton (including Holland Patent, Prospect and Trenton villages).....		1,400	88,887	139,725	55,890
Utica, city.....		271,300	5,722,166	6,314,600	3,915,052
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....		10,300	138,577	140,415	71,612
Verona.....		2,500		64,100	35,896
Vienna.....				58,700	20,545
Western.....		11,000		5,700	2,471
Westmoreland.....		11,000		39,300	22,401
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....		14,000	30,000	649,800	344,394
Total.....		\$488,315	\$7,158,365	\$10,106,482	\$5,780,51

NOTE.— For continuation of this table, see page 268.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Anneville	\$1,626 97	\$36 84	\$117 64	\$3,155 24	.....
Augusta (including Oriskany Falls village)	3,079 46	69 83	222 96	5,980 22	.....
Ava	864 91	19 61	62 62	1,679 58	.....
Boonville (including Boonville village)	5,576 42	126 10	402 62	10,798 87	.....
Bridgewater (including Bridge- water village, ...	1,816 84	41 09	131 18	3,518 54	.....
Camden (including Camden vil- lage)	5,119 60	115 26	368 62	9,870 74	.....
Deerfield	1,866 27	42 37	135 28	3,628 33	.....
Florence	466 02	10 55	33 70	903 92	.....
Floyd	1,206 38	27 36	87 37	2,343 52	.....
Forestport (including Forestport village)	2,145 65	48 56	155 06	4,158 93	.....
Kirkland (including Clinton vil- lage)	9,314 68	211 14	674 17	18,082 05	.....
Lee	2,000 08	45 36	144 83	3,884 42	.....
Marcy	4,282 44	97 19	310 32	8,323 07	.....
Marshall	3,379 33	76 45	244 09	6,546 80	.....
New Hartford (including New Hartford village)	20,555 96	465 75	1,487 11	39,886 36	.....
Paris (including Clayville village)	5,147 65	116 28	371 29	9,958 49	.....
Remsen (including Remsen vil- lage)	2,105 01	47 79	152 58	4,092 48	.....
Rome, city	57,499 98	1,249 83	3,990 64	107,034 48	\$193,320 18
Sangerfield (including Waterville village)	3,342 02	75 70	241 70	6,482 59	.....
Steuben	4,626 10	29 15	93 08	2,496 45	.....
Trenton (including Holland Patent, Prospect and Trenton villages)	7,713 79	174 97	558 69	14,984 71	.....
Utica, city	213,267 32	4,652 17	14,854 20	398,409 57	1,226,026 06
Vernon (including Sherrill City, Oneida Castle and Vernon vil- lages)	9,071 15	205 19	655 16	17,572 21	.....
Verona	7,961 28	180 40	576 00	15,449 04	.....
Vienna	2,804 15	63 50	202 80	5,439 32	.....
Western	1,581 82	35 74	114 11	3,060 45	.....
Westmoreland	3,904 04	88 42	282 32	7,572 17	.....
Whiterose (including Oriskany, Whitesboro and Yorkville vil- lages)	20,441 79	463 06	1,478 50	39,655 87	.....
Total	\$402,767 11	\$8,815 66	\$28,148 04	\$754,968 45	\$1,419,346 24

NOTE.— For continuation of this table, see page 269.

— Continued

and personal estate in Oneida county, etc.

CITIES AND TOWNS	TAXES—(Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Annsville.....	\$8,035 80		\$10,525 41	\$23,497 90	.0638
Augusta (including Oriskany Falls village).....	5,125 00	\$4,543 51	13,961 62	32,982 60	.0403
Ava.....	7,148 73		4,295 18	14,070 63	.0510
Boonville (including Boonville village).....	12,116 75	10,462 00	22,135 78	61,618 54	.0240
Bridgewater (including Bridgewater village).....	6,377 53		6,180 84	18,066 02	.0344
Camden (including Camden village).....	11,318 72	16,214 19	25,168 08	68,174 61	.0306
Deerfield.....	10,638 00		5,307 73	21,617 98	.0251
Florence.....	9,468 37		3,554 05	14,436 61	.0789
Floyd.....	8,189 48		4,691 92	16,546 03	.0400
Forestport (including Forestport village).....	5,230 56	2,313 95	8,551 12	22,603 86	.0259
Kirkland (including Clinton village).....	8,110 00		32,039 45	68,431 49	.0282
Lee.....	15,018 09		7,275 71	28,368 49	.0696
Marcy.....	10,813 86		9,417 53	33,244 31	.0225
Marshall.....	6,398 99		9,645 89	26,291 55	.0294
New Hartford (including New Hartford village).....	45,196 92		92,297 41	199,889 51	.0253
Paris (including Clayville village).....	7,600 00	3,015 95	26,317 70	52,527 36	.0233
Remsen (including Remsen village).....	9,143 75	1,555 80	11,768 19	28,865 60	.0336
Rome, city.....			201,747 00	564,842 11	.0497
Sangerfield (including Waterville village).....	7,614 96	7,881 71	18,767 50	44,406 18	.0338
Steuben.....	8,110 72		6,587 72	21,943 22	.0369
Trenton (including Holland Patent, Prospect and Trenton villages).....	17,234 97	6,385 68	27,923 93	74,976 74	.0353
Utica, city.....			955,579 60	2,812,788 92	.0493
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	12,232 74	9,576 72	37,075 02	86,388 19	.0227
Verona.....	18,734 77		23,209 26	66,110 75	.0224
Vienna.....	14,518 93		8,984 17	32,012 87	.0564
Western.....	9,583 17		8,168 93	22,544 22	.0446
Westmoreland.....	15,677 83		10,831 00	38,355 78	.0219
Whitestown (including Oriskany, Whitesboro and Yorkeville villages).....	37,800 00	50,350 78	87,222 03	237,412 03	.0312
Total.....	\$327,438 64	\$112,300 29	\$1,679,229 77	\$4,733,014 20	.....

NOTE.— For continuation of this table, see page 270.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes, under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Anneville.....	\$514 63	\$163 63	\$1,500 00	\$126 44	.....
Augusta (including Oriskany Falls village).....	932 47	2,054 20	1,500 00	138 00	\$1,282 88
Ava.....	198 65	4 12	1,500 00	120 00	.....
Boonville (including Boonville village).....	1,761 22	325 30	1,500 00	470 53	1,868 98
Bridgewater (including Bridgewater village).....	639 96	120 29	1,500 00	208 96	.....
Camden (including Camden village).....	1,577 23	1,215 55	1,500 00	255 55	1,184 05
Deerfield.....	712 35	2 66	1,500 00	191 28	.....
Florence.....	206 79	.....	1,500 00	41 50	.....
Floyd.....	369 71	2 80	1,500 00	171 50	.....
Forestport (including Forestport village).....	611 96	71 36	1,500 00	123 50	.....
Kirkland (including Clinton village).....	2,855 81	8,540 27	1,500 00	686 50	525 00
Lee.....	572 76	10 33	1,500 00	284 50	.....
Marcy.....	970 60	350 99	1,500 00	226 74	.....
Marshall.....	1,162 79	1,516 29	1,500 00	403 50	.....
New Hartford (including New Hartford village).....	6,163 59	12,155 13	1,500 00	3,468 14	.....
Paris (including Clayville village).....	1,675 49	5,820 13	1,500 00	519 65	300 00
Ramsen (including Ramsen village).....	612 63	72 38	1,500 00	217 01	420 00
Rome, city.....	17,063 14	47,823 67	1,500 00	3,868 07	3,998 05
Sangerfield (including Waterville village).....	1,596 69	241 61	1,500 00	444 00	2,214 40
Steuben.....	472 11	.....	1,500 00	90 00	.....
Trenton (including Holland Patent, Prospect and Trenton villages).....	1,522 56	636 04	1,500 00	544 73	888 88
Utica, city.....	76,967 47	126,786 25	.....	31,744 29	57,221 66
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	2,531 04	2,805 23	1,500 00	1,344 67	1,385 78
Verona.....	2,539 43	80 49	1,500 00	624 77	.....
Vienna.....	782 75	116 09	1,500 00	318 58	.....
Western.....	545 83	4 35	1,500 00	135 50	.....
Westmoreland.....	1,444 56	789 59	1,500 00	316 50	.....
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	6,330 94	13,621 08	1,500 00	1,679 84	300 00
Total.....	\$133,324 56	\$225,329 83	\$40,500 00	\$48,765 25	\$71,589 68

NOTE — For continuation of this table, see page 271.

— Concluded

and personal estate in Oneida county, etc.

CITIES AND TOWNS	RECEIPTS—(Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Annsville.....	\$4,796 08		\$7,100 73			
Angusta (including Oriskany Falls village).....	4,603 02	\$108 00	10,618 57	\$32,258		
Ava.....	2,423 96		4,246 73			
Boonville (including Boonville village).....	10,099 53	567 42	16,592 98	192,900		\$5,457
Bridgewater (including Bridge-water village).....	2,656 41		5,125 62	7,100		
Camden (including Camden village).....	9,222 80	2,999 39	17,955 57	133,683	\$2,644	
Deerfield.....	1,837 41		4,243 70			
Florence.....	3,397 32		5,145 61			
Floyd.....	2,281 02		4,325 03			
Forestport (including Forestport village).....	2,837 21	37 00	5,181 03	17,500		
Kirkland (including Clinton village).....	10,107 17		24,214 75	63,280		
Lee.....	4,237 27		6,604 86			
Marcy.....	3,039 34		6,087 67	9,862		
Marshall.....	2,722 82		7,304 80	10,200		
New Hartford (including New Hartford village).....	12,018 61		35,305 47	589,650		
Paris (including Clayville village).....	5,735 99	4,311 41	19,862 67	78,300		
Remsen (including Remsen village).....	3,999 59	101 00	6,922 61	12,273		
Rome, city.....	30,694 36	44,529 50	149,466 79	1,170,726		101,633
Sangerfield (including Waterville village).....	6,348 14	5 00	12,349 84	76,500		
Steuben.....	3,862 30		5,924 41			
Trenton (including Holland Patent, Prospect and Trenton villages).....	8,534 59	56 00	13,682 80	11,950		
Utica, city.....	88,908 13	383,541 19	765,168 99	3,151,082		279,854
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	10,910 89	954 99	21,432 60	177,023		
Verona.....	8,472 36		13,217 05			
Vienna.....	4,455 30		7,172 72			
Western.....	5,724 60		7,910 28			
Westmoreland.....	5,634 75		9,685 40		\$2,731	
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	9,146 06	1,439 39	34,017 31	495,100		4,800
Total.....	\$268,706 98	\$438,650 29	\$1,226,866 59	\$6,229,357		
			County.....	564,000		
				\$6,793,357	\$5,375	\$391,444

ONONDAGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Camillus (including Camillus village).....	21 500	2 905	\$3 685 840	\$3 622 994
Cicero.....	21 000	2 536	2 044 011	2 057 144
Clay.....	29 500	2 458	2 120 534	2 108 004
De Witt (including East Syracuse and Eastwood villages).....	23 000	10 279	8 778 818	8 626 855
Elbridge (including Elbridge and Jordan villages).....	22 200	2,736	2,888,566	2,871,559
Fabius (including Fabius village).....	30,000	1,285	1,080,260	1 035 553
Geddes (including Solvay village).....	5 160	7 995	10 007 360	10 875 851
La Fayette.....	22 200	1 293	1 184 370	1 138 145
Lysander (including part of Baldwinsville village).....	38 000	4 725	3 567 442	3 634 399
Manlius (including Fayetteville, Manlius and Minoa villages).....	30 300	6 599	5 235 547	5 468 074
Marcellus (including Marcellus village).....	18 900	2 854	1 962,795	1,951,547
Onondaga.....	39,500	6,620	3,977,825	4,308,412
Otisco.....	15,260	914	681,850	669,606
Pompey.....	39,000	1,882	1,811,963	1,715,817
Salina (including Liverpool village).....	8,446	4,257	3,640,786	3,454,011
Skanateles (including Skanateles village).....	23,600	4,247	3,991,890	3,968,429
Spefford.....	18,160	875	691,061	722,911
Syracuse, city.....	12,165	171,717	181,321,539	180,294,580
Tully (including Tully village).....	15,600	1,358	1,390,852	1,350,062
Van Buren (including part of Baldwinsville village).....	21,600	3,425	2,605,617	2,794,973
Total.....	455,091	240,990	\$242,668,926	\$242,668,92

ONTARIO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bristol.....	22,556	896	\$699,376	\$635,195
Canadice.....	18,299	457	431,766	457,112
Canadawaga, city.....	2,000	7,356	5,418,101	5,490,267
Canandaigua.....	35,196	1,858	2,640,880	2,580,220
East Bloomfield (including East Bloomfield and Holcomb villages).....	20,224	1,715	1,727,680	1,826,357
Farmington.....	24,448	1,465	2,020,935	1,835,466
Geneva, city.....	3,400	14,648	12,541,377	13,277,448
Geneva.....	11,577	1,251	1,711,939	1,780,526
Gorham.....	29,534	1,936	2,372,231	2,390 172
Hopewell.....	21,492	1,339	1,681,594	1,902,386
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	22,068	5,567	4,935,283	4,667,617
Naples (including Naples village).....	24,167	2,122	911,632	1,175,716
Phelps (including Phelps village and part of Clifton Springs village).....	37,842	4,205	4,972,102	4,798,407
Richmond.....	25,684	1,071	907,542	1,125,424
Seneca.....	30,228	2,638	3,422,484	3,559,603
South Bristol.....	24,359	696	445,770	532,319
Victor (including Victor village).....	22,131	2,319	4,175,030	2,991,363
West Bloomfield.....	15,970	1,113	1,235,470	1,225,594
Total.....	391,175	52,652	\$52,251,192	\$52,251,192

NOTE.—For continuation of this table, see page 273.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking city of Onondaga county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Camillus (including Camillus village).....	81			\$278,875	\$245,410
Cicero.....	79			79,700	50,211
Clay.....	80			38,300	30,640
De Witt (including East Syracuse and Eastwood villages).....	81			718,574	438,330
Elbridge (including Elbridge and Jordan villages).....	80	\$26,700		64,775	51,820
Fabius (including Fabius village).....	83	3,000		16,200	13,770
Geddes (including Solvay village).....	73	110,000	\$114,005	417,675	284,019
La Fayette.....	83	23,700		96,333	81,770
Lysander (including part of Baldwinville village).....	78	39,300	258,251	151,973	132,217
Manlius (including Fayetteville, Manlius and Minoa villages).....	76	71,350	28,015	299,475	215,622
Marcellus (including Marcellus village).....	80	15,150	42,800	123,850	86,695
Onondaga.....	73	4,000	37,186	368,313	276,675
Otisco.....	81	13,600		16,500	11,560
Pompey.....	84	13,600		12,100	9,075
Salina (including Liverpool village).....	84			179,825	138,465
Skaneateles (including Skaneateles village).....	80	28,800	200,619	131,400	78,840
Spafford.....	76	5,300		4,300	3,311
Syracuse, city.....	80	493,919	1,893,715	12,534,200	10,027,360
Tully (including Tully village).....	82		64,563	65,555	41,952
Van Buren (including part of Baldwinville village).....	74	14,950		89,749	67,312
Total.....		\$863,369	\$2,639,154	\$15,687,672	\$12,285,044

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Ontario county for the year 1920.

Bristol.....	78	\$8,500		\$12,950	\$10,101
Canadice.....	67	1,500		5,700	3,876
Canandaigua, city.....	70	112,550	\$245,286	420,900	294,630
Canandaigua.....	72	7,100	79,500	53,000	34,980
East Bloomfield (including East Bloomfield and Holcomb villages).....	67	65,080		35,375	28,300
Farmington.....	78	3,000		50,010	42,585
Geneva, city.....	67	67,500	695,727	688,187	481,710
Geneva.....	68			47,100	35,325
Gorham.....	70	32,800		21,924	17,101
Hopewell.....	62	4,200		28,100	20,794
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	75	40,700	40,396	114,274	97,133
Naples (including Naples village).....	55	9,875		51,922	28,557
Phelps (including Phelps village and part of Clifton Springs village).....	73	22,300	68,383	180,450	137,112
Richmond.....	57	5,500		11,649	7,572
Seneca.....	68	33,650		70,300	47,804
South Bristol.....	59			9,800	5,880
Victor (including Victor village).....	99	500		88,400	75,140
West Bloomfield.....	71	13,150		38,400	26,720
Total.....		\$427,775	\$1,129,292	\$1,923,411	\$1,395,350

NOTE.— For continuation of this table, see page 274.

ONONDAGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Camillus (including Camillus village).....	\$9,511 19	\$301 51	\$888 95	\$20,508 19	.....
Cicero.....	5,400 48	171 20	504 75	11,644 60	.....
Clay.....	5,533 99	175 44	517 22	11,932 50	.....
De Witt (including East Syracuse and Eastwood villages).....	22,647 47	717 97	2,116 71	48,832 88	.....
Elbridge (including Elbridge and Jordan villages).....	7,608 59	241 20	711 13	16,405 79	.....
Fabius (including Fabius village).....	2,726 44	86 43	254 82	5,878 80	.....
Geddes (including Solvay village).....	28,840 38	914 28	2,695 52	62,186 14	.....
La Fayette.....	3,060 11	96 69	285 07	6,576 70	.....
Lysander (including part of Baldwinsville village).....	9,644 30	305 74	901 39	20,795 21	.....
Manlius (including Fayetteville, Manlius and Minoa villages, Marcellus (including Marcellus village).....	5,163 03	163 68	482 55	11,132 62	.....
Onondaga.....	11,321 07	358 89	1,058 11	24,410 69	.....
Otisco.....	1,793 57	56 86	167 63	3,867 33	.....
Pompey.....	4,540 12	143 93	424 34	9,789 48	.....
Salina (including Liverpool village).....	9,067 57	287 4	847 49	19,551 66	.....
Skaneateles (including Skaneateles village).....	10,493 64	332 66	980 77	22,626 58	.....
Spafford.....	1,911 72	60 60	178 68	4,122 09	.....
Syracuse, city.....	474,611 31	15,045 82	44,358 84	1,023,365 23	\$2,510,667 24
Tully (including Tully village).....	3,544 22	112 36	331 26	7,642 11	.....
Van Buren (including part of Baldwinsville village).....	7,376 69	233 85	689 45	15,905 76	.....
Total.....	\$639,328 15	\$20,267 57	\$59,753 85	\$1,378,539 64	\$2,510,667 24

ONTARIO

Statement of the aggregate valuation of real

Bristol.....	\$1,775 63	\$43 55	\$165 96	\$3,427 36	.....
Canadice.....	1,265 07	31 03	118 24	2,441 88	.....
Canandaigua, city.....	15,455 26	379 02	1,444 50	29,832 25	\$51,033 06
Canandaigua.....	7,137 08	175 03	667 06	13,776 21	.....
East Bloomfield (including East Bloomfield and Holcomb villages).....	5,217 41	127 95	487 64	10,070 82	.....
Farlington.....	5,071 38	124 37	473 99	9,788 93	.....
Geneva, city.....	36,811 79	902 77	3,440 56	71,055 30	111,242 17
Geneva.....	4,911 54	120 45	459 05	9,480 43	.....
Gorham.....	6,683 72	163 91	624 68	12,901 14	.....
Hopewell.....	5,259 29	128 98	491 55	10,151 64	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	12,987 81	318 51	1,213 89	25,069 47	.....
Naples (including Naples village).....	3,270 44	80 20	305 67	6,312 69	.....
Phelps (including Phelps village and part of Clifton Springs village).....	13,297 83	326 12	1,242 86	25,667 90	.....
Richmond.....	3,119 64	76 51	291 57	6,021 62	.....
Seneca.....	9,911 65	243 07	926 38	19,131 78	.....
South Bristol.....	1,468 41	36 01	137 24	2,834 35	.....
Victor (including Victor village).....	8,253 01	202 40	771 35	15,930 21	.....
West Bloomfield.....	3,417 06	83 80	319 37	6,595 71	.....
Total.....	\$145,314 02	\$3,563 68	\$13,581 56	\$280,489 69	\$162,275 33

NOTE.— For continuation of this table, see page 275.

— Continued

and personal estate in Onondaga county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Camillus (including Camillus village).....	\$13,456 91	\$4,419 88	\$39,502 92	\$88,589 55	.0240
Cicero.....	17,219 22		15,662 69	50,602 94	.0247
Clay.....	17,561 79		23,151 62	58,872 56	.0277
De Witt (including East Syracuse and Eastwood villages).....	32,167 76	72,524 21	99,590 75	278,597 75	.0317
Elbridge (including Elbridge and Jordan villages).....	18,760 54	8,134 29	23,144 18	75,005 72	.0257
Fabius (including Fabius village).....	8,399 79	500 89	9,498 56	27,345 73	.0252
Geddes (including Solvay village).....	15,765 20	72,518 21	142,024 08	324,943 81	.0321
La Fayette.....	10,519 66		9,842 60	30,370 83	.0251
Lysander (including part of Baldwinsville village).....	29,176 68	16,666 67	56,249 61	133,739 60	.0370
Manlius (including Fayetteville, Manlius and Minoa villages).....	37,610 00	20,660 88	65,772 68	171,762 28	.0323
Marcellus (including Marcellus village).....	14,833 92	8,000 00	22,362 26	62,138 06	.0314
Onondaga.....	24,631 05		61,094 79	122,874 60	.0308
Otisco.....	6,398 89		7,896 25	20,180 53	.0290
Pompey.....	15,051 26		13,634 60	43,583 73	.0238
Salina (including Liverpool village).....	5,410 78	7,800 00	31,275 87	74,240 82	.0203
Skaneateles (including Skaneateles village).....	15,887 03	16,867 50	39,078 15	106,266 33	.0264
Spafford.....	7,258 99		6,827 84	20,359 92	.0292
Syracuse, city.....			1,702,205 03	5,770,253 47	.0308
Tully (including Tully village).....	6,800 81	9,000 03	14,501 56	41,932 32	.0301
Van Buren (including part of Baldwinsville village).....	17,024 73	8,333 33	10,982 34	60,546 15	.0231
Total.....	\$313,935 01	\$245,425 86	\$2,394,298 38	\$7,562,206 70	

— Continued

and personal estate in Ontario county, etc.

Bristol.....	\$6,725 07		\$5,854 83	\$17,992 40	.0254
Canadice.....	8,739 00		5,172 17	17,767 39	.0410
Canandaigua, city.....			66,000 00	164,144 09	.0300
Canandaigua.....	13,439 16		14,659 69	49,854 23	.0188
East Bloomfield (including East Bloomfield and Holcomb villages).....	14,151 11	\$2,319 43	16,241 56	48,615 92	.0271
Farmington.....	7,600 00		8,834 15	31,892 82	.0157
Geneva, city.....			122,500 00	345,952 59	.0274
Geneva.....	10,700 69		7,015 04	32,687 20	.0190
Gorham.....	14,569 83		14,424 55	49,367 83	.0205
Hopewell.....	10,760 00		11,896 98	38,678 44	.0229
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	4,834 95	28,317 20	43,972 06	116,713 89	.0234
Naples (including Naples village).....	12,239 55	6,614 24	14,640 38	43,463 17	.0471
Phelps (including Phelps village and part of Clifton Springs village).....	18,631 97	18,551 26	44,333 76	122,051 70	.0244
Richmond.....	11,009 12		11,590 28	32,108 74	.0351
Seneca.....	19,386 00		18,539 10	68,137 98	.0197
South Bristol.....	6,953 00		4,761 11	16,190 12	.0355
Victor (including Victor village).....	11,484 35	7,621 87	14,519 61	58,782 80	.0140
West Bloomfield.....	6,583 66		8,071 10	25,070 70	.0200
Total.....	\$177,797 46	\$63,424 00	\$433,026 37	\$1,279,472 01	

NOTE.— For continuation of this table, see page 276.

ONONDAGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Camillus (including Camillus village)	\$4,470 14	\$865 20		\$262 31	
Cleero	2,223 10	2 94		488 35	
Clay	2,620 06	18 25		376 81	
De Witt (including East Syracuse and Eastwood villages)	8,953 02	6,549 92	\$7,223 86	1,816 22	
Elbridge (including Elbridge and Jordan villages)	3,328 56	12 60		328 07	
Fabius (including Fabius village)	1,328 13	229 74		113 60	
Geddes (including Solvay village)	11,078 60	107,848 65		858 96	\$1,140 05
La Fayette	1,347 59	31 13		70 82	
Lyander (including part of Baldwinsville village)	4,174 10	3,877 20	2,900 00	418 10	2,582 51
Manlius (including Fayetteville, Manlius and Minco villages)	5,525 25	1,549 21	2,743 68	740 99	280 15
Marcellus (including Marcellus village)	2,534 40	1,885 00	19,079 88	175 63	428 00
Onondaga	4,825 35	10 36		1,119 87	371 86
Otisco	702 57		1,300 00	66 81	
Pompey	1,917 48	71 49	3,700 00	165 01	
Salina (including Liverpool village)	4,195 20	14,901 47		783 69	
Skaneateles (including Skaneateles village)	3,938 74	3,737 35		552 58	2,006 19
Spaford	812 82	2 60	38,000 00	75 66	
Syracuse, city	201,614 68	223,551 06		39,744 41	18,937 14
Tully (including Tully village)	1,412 17	928 47	3,500 00	56 33	645 53
Van Buren (including part of Baldwinsville village)	3,219 14	166 58	2,000 00	410 24	
Total	\$270,221 12	\$366,329 22	\$80,447 42	\$48,624 46	\$26,391 43

ONTARIO

Statement of the aggregate valuation of real

Bristol	\$982 58	\$72 28	\$1,020 00	\$65 84	
Canadice	566 94			47 28	
Canandaigua, city	7,048 99	10,942 72		775 89	\$2,452 86
Canandaigua	3,130 32	88 37	8,000 00	271 68	
East Bloomfield (including East Bloomfield and Holcomb villages)	2,363 36	23 40	9,010 00	145 14	795 00
Farmington	2,615 47	6 70		243 64	
Geneva, city	15,675 42	20,693 86		2,129 71	6,957 27
Geneva	2,412 38	52 18		223 53	
Gorham	3,334 90	14 85	2,975 00	270 83	
Hopewell	2,252 14	1 17		352 79	
Manchester (including Manchester and Shortville villages and part of Clifton Springs village)	6,331 11	4,365 65		517 81	403 96
Naples (including Naples village)	1,187 33	344 63		139 89	
Phelps (including Phelps village and part of Clifton Springs village)	5,918 49	1,179 28		725 47	683 83
Richmond	1,284 11	2 76		71 09	
Seneca	3,949 57	145 61		385 76	
South Bristol	578 10	2 05		42 75	
Victor (including Victor village)	4,049 03	4,052 00	6,000 00	243 74	
West Bloomfield	1,634 56	23 52		55 12	
Total	\$65,314 80	\$41,111 03	\$27,005 00	\$6,707 96	\$11,292 92

NOTE.— For continuation of this table, see page 277.

— Concluded

and personal estate in Onondaga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Camillus (including Camillus village).....	\$7,364 80	\$341 42	\$13,303 87	.....	.....	.....
Cicero.....	3,852 54	.....	6,566 93	.....	.....	.....
Clay.....	5,226 64	.....	8,241 76	\$8,800	.....	.....
De Witt (including East Syracuse and Eastwood villages).....	15,185 34	11,811 42	51,539 78	274,400	.....	.....
Elbridge (including Elbridge and Jordan villages).....	8,206 08	10,942 11	22,817 44	9,000	.....	.....
Fabius (including Fabius village).....	4,441 39	.....	6,112 86	.....	.....	.....
Geddes (including Solvay village).....	19,659 84	.....	140,586 10	444,000	.....	.....
La Fayette.....	3,522 63	.....	4,972 17	1,000	.....	.....
Lysander (including part of Baldwinville village).....	14,394 32	9,898 54	38,244 77	61,400	.....	.....
Manlius (including Fayetteville, Manlius and Minco villages).....	14,952 37	7,069 83	32,861 48	190,000	\$2,916	.....
Marcellus (including Marcellus village).....	7,219 61	.....	31,322 52	23,040	.....	\$1,754
Onondaga.....	12,355 37	.....	18,632 81	24,800	.....	.....
Otisco.....	3,061 15	.....	5,130 53	.....	.....	.....
Pompey.....	5,976 64	.....	11,830 62	12,000	.....	.....
Salina (including Liverpool village).....	5,531 89	1,297 56	26,799 81	82,900	.....	.....
Skaneateles (including Skaneateles village).....	2,234 94	31,090 71	43,560 51	26,000	.....	.....
Spafford.....	9,792 59	.....	48,683 67	.....	.....	.....
Syracuse, city.....	144,461 73	632,101 68	1,260,410 70	13,731,958	.....	.....
Tully (including Tully village).....	3,108 34	.....	9,650 84	3,000	.....	.....
Van Buren (including part of Baldwinville village).....	3,069 04	4,949 26	13,814 26	28,000	.....	.....
Total.....	\$293,617 25	\$709,502 53	\$1,795,133 43	\$14,920,298	.....	.....
			County.....	1,385,000	.....	.....
				\$16,305,298	\$2,916	\$1,754

— Concluded

and personal estate in Ontario county, etc.

Bristol.....	\$2,964 06	.....	\$5,104 76	.....	.....	.....
Canadice.....	2,320 35	.....	2,934 57	\$2,500	.....	.....
Canandaigua, city.....	16,835 64	\$19,902 16	57,058 26	130,000	.....	.....
Canandaigua.....	3,728 00	.....	15,218 37	7,200	.....	.....
East Bloomfield (including East Bloomfield and Holcomb villages).....	5,475 53	144 39	17,956 82	13,000	.....	.....
Farmington.....	2,831 98	.....	5,697 79	.....	.....	.....
Geneva, city.....	21,023 16	53,521 30	120,000 72	643,792	.....	54,891
Geneva.....	1,466 04	.....	4,154 13	2,000	.....	.....
Gorham.....	3,926 47	.....	10,522 05	.....	.....	.....
Hopewell.....	2,729 40	.....	5,335 50	.....	.....	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Springs villages).....	8,504 20	11,410 35	31,533 08	163,865	.....	2,400
Naples (including Naples village).....	7,681 01	.....	9,352 86	19,200	.....	.....
Phelps (including Phelps village and part of Clifton Springs village).....	11,552 68	9,780 09	29,839 84	75,700	.....	5,132
Richmond.....	3,573 56	.....	4,931 52	\$6,200	.....	.....
Seneca.....	3,287 11	.....	7,768 05	6,875	.....	.....
South Bristol.....	3,003 67	.....	3,626 57	.....	.....	.....
Victor (including Victor village).....	6,453 98	.....	20,798 75	6,000	.....	.....
West Bloomfield.....	2,650 14	.....	4,363 34	.....	.....	.....
Total.....	\$110,006 98	\$94,758 29	\$356,196 98	\$1,070,132	.....	.....
			County.....	176,000	.....	.....
				\$1,246,132	\$6,200	\$62,423

ORANGE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Blooming Grove (including Washingtonville village).....	21,544	1,881	\$1,464,634	\$1,601,089
Chester (including Chester village)....	16,007	1,803	1,188,395	1,470,151
Cornwall (including Cornwall village)....	16,685	4,259	2,998,544	4,073,137
Crawford.....	24,679	1,507	1,828,551	1,245,804
Deer Park.....	35,119	1,615	1,113,433	2,142,645
Goshen (including Goshen village).....	23,474	5,016	2,518,225	3,634,477
Greenville.....	17,944	618	281,107	389,485
Hamptonburg.....	16,167	1,104	1,044,808	1,419,237
Highlands (including Highland Falls village).....	14,087	6,136	1,549,985	1,952,348
Middletown, city.....	2,200	18,420	21,642,769	14,993,445
Minisink (including Unionville village).....	13,675	1,252	864,370	1,197,618
Monroe (including Monroe village and part of Harriman village).....	11,830	2,630	1,797,911	2,594,869
Montgomery (including Montgomery and Walden villages).....	30,547	8,351	3,217,734	4,644,056
Mount Hope.....	15,755	1,708	1,355,400	1,956,208
Newburg, city.....	2,307	2,984	24,906,757	20,638,319
Newburg.....	26,637	30,366	2,715,907	3,454,253
New Windsor.....	20,864	4,034	2,184,793	2,577,070
Port Jervis, city.....	1,700	10,171	8,229,681	5,877,598
Tuxedo.....	27,832	2,355	6,109,790	8,826,861
Walkkill.....	37,697	2,598	1,878,516	3,253,446
Warwick (including Warwick village)....	62,500	7,462	4,279,077	5,812,574
Wawayanda.....	20,332	1,689	903,620	1,252,001
Woodbury (including part of Harriman village).....	23,770	1,885	2,957,570	3,414,856
Total.....	483,308	119,844	\$96,441,547	\$96,441,547

ORLEANS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Albion (including part of Albion village).....	15,215	5,846	\$5,657,598	\$5,344,535
Barre.....	34,780	1,622	2,005,900	2,013,335
Carlton.....	26,849	1,832	2,386,084	2,606,724
Clarendon.....	21,460	1,139	1,387,060	1,310,326
Gaines (including part of Albion village).....	21,124	1,669	1,771,527	1,884,073
Kendall.....	19,848	1,275	1,904,540	2,025,536
Murray (including Holley village).....	18,657	3,390	2,818,860	2,710,715
Ridgeway (including part of Medina village).....	30,957	5,969	6,648,935	6,591,191
Shelby (including part of Medina village).....	27,573	3,937	3,007,730	3,156,968
Yates (including Lyndonville village)....	22,847	1,940	2,656,196	2,601,017
Total.....	239,310	28,619	\$30,244,450	\$30,244,450

NOTE.—For continuation of this table, see page 279.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and towns of Orange county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Blooming Grove (including Washingtonville village).....	60	\$48,950	\$57,179	\$33,425	\$22,729
Chester (including Chester village).....	56	27,500	208,982	50,150	30,090
Cornwall (including Cornwall village).....	51	40,300	44,432	103,749	67,437
Crawford.....	85	.....	42,988	11,298	5,084
Deer Park.....	36	.....	.....	40,100	13,233
Goshen (including Goshen village).....	48	.....	539,004	125,098	54,050
Greenville.....	50	.....	.....	8,049	4,427
Hamptonburg.....	51	.....	.....	12,900	6,708
Highlands (including Highland Falls village).....	55	22,000	51,320	53,600	32,160
Middletown, city.....	100	96,225	529,301	588,225	588,225
Minisink (including Unionville village).....	50	2,400	34,500	9,973	5,485
Monroe (including Monroe village and part of Harriman village).....	48	3,000	128,054	75,800	39,416
Montgomery (including Montgomery and Walden villages).....	48	.....	172,097	175,350	96,442
Mount Hope.....	48	.....	.....	16,300	8,150
Newburg, city.....	83	.....	1,617,550	1,117,400	648,092
Newburg.....	54	52,500	.....	167,500	92,125
New Windsor.....	59	18,800	539,335	74,100	49,647
Port Jervis, city.....	97	40,250	52,879	568,300	400,691
Tuxedo.....	62	688,200	.....	22,500	11,250
Walkkill.....	40	6,750	.....	40,598	17,457
Warwick (including Warwick village).....	51	35,460	273,132	100,548	45,247
Wawayanda.....	50	5,900	.....	21,900	11,607
Woodbury (including part of Harriman village).....	60	69,450	44,763	75,500	43,790
Total.....	.....	\$1 157 685	\$4 335 516	\$3,552 963	\$2 353 542

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Orleans county for the year 1920.

Albion (including part of Albion village).....	85	.....	\$385,883	\$214,275	\$177,848
Barre.....	80	.....	.....	29,500	22,125
Carlton.....	73	.....	.....	60,200	43,344
Clarendon.....	85	\$10,800	.....	17,000	14,450
Gaines (including part of Albion village).....	75	8,400	.....	35,549	26,662
Kendall.....	75	9,300	.....	24,400	18,300
Murray (including Holley village).....	83	.....	103,916	83,400	62,550
Ridgeway (including part of Medina village).....	81	37,500	270,252	249,800	199,840
Shelby (including part of Medina village).....	76	3,900	.....	77,100	57,825
Yates (including Lyndonville village).....	82	15,450	77,383	50,225	40,180
Total.....	.....	\$35,350	\$837,434	\$841,449	\$663,124

NOTE.—For continuation of this table, see page 280.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blooming Grove (including Washington village).....	\$5,409 72	\$246 93	\$395 17	\$5,374 89	.....
Chester (including Chester village).....	4,707 79	212 54	340 13	6,704 05	.....
Cornwall (including Cornwall village).....	12,930 36	583 76	934 19	12,990 52	.....
Crawford.....	3,916 12	176 80	282 93	3,927 51	.....
Deer Park.....	6,735 29	304 07	486 60	6,568 47	.....
Goshen (including Goshen village).....	11,424 78	515 78	825 41	15,310 14	.....
Greenville.....	1,224 33	55 28	88 46	1,197 56	.....
Hamptonburg.....	4,461 29	201 41	322 32	4,892 06	.....
Highlands (including Highland Falls village).....	6,206 25	280 19	448 39	8,207 70	.....
Middletown, city.....	47,433 52	2,141 44	3,426 95	46,449 98	\$99,856 79
Minisink (including Unionville village).....	3,772 19	170 30	272 53	3,956 24	.....
Monroe (including Monroe village and part of Harriman village).....	8,166 26	368 67	589 99	8,075 28	.....
Montgomery (including Montgomery and Walden villages).....	14,598 33	659 06	1,054 69	16,452 70	.....
Mount Hope.....	6,149 23	277 61	444 26	5,845 19	.....
Newburg, city.....	64,561 04	2,914 68	4,664 37	48,212 31	272,196 64
Newburg.....	11,117 58	501 92	803 21	8,747 55	.....
New Windsor.....	8,159 97	368 39	589 54	8,823 36	.....
Port Jervis, city.....	18,602 42	839 83	1,343 97	23,779 24	117,943 29
Tuxedo.....	23,623 17	1,066 50	1,706 71	22,138 42	.....
Wallkill.....	10,248 34	462 67	740 41	11,625 76	.....
Warwick (including Warwick village).....	18,382 96	829 92	1,328 12	21,372 23	.....
Wawayanda.....	3,954 14	178 51	285 68	4,461 98	.....
Woodbury (including part of Harriman village).....	10,952 72	494 47	791 31	10,668 49	.....
Total.....	\$306,797 70	\$13,850 73	\$22,165 34	\$305,806 61	\$489,996 72

ORLEANS

Statement of the aggregate valuation of real

Albion (including part of Albion village).....	\$15,475 57	\$454 69	\$1,446 40	\$22,181 61	.....
Barre.....	5,829 79	171 29	544 87	6,358 35	.....
Carlton.....	7,545 00	221 77	705 46	9,167 01	.....
Clarendon.....	3,825 44	112 40	357 54	5,219 30	.....
Gaines (including part of Albion village).....	5,479 82	161 00	512 16	6,942 75	.....
Kendall.....	5,892 04	173 12	550 69	6,370 74	.....
Murray (including Holley village).....	7,849 11	230 62	733 61	10,527 16	.....
Ridgeway (including part of Medina village).....	19,193 95	563 95	1,793 94	24,912 33	.....
Shelby (including part of Medina village).....	9,152 65	268 92	855 44	11,940 72	.....
Yates (including Lyndonville village).....	7,576 21	222 60	708 10	9,077 54	.....
Total.....	\$37,822 58	\$2,580 36	\$8,208 21	\$116,687 51	.....

NOTE.— For continuation of this table, see page 281.

— Continued

and personal estate in Orange county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Blooming Grove (including Washingtonville village).....	\$14,422 05	\$4,979 92	\$12,336 96	\$43,225 64	.0285
Chester (including Chester village).....	4,949 19	7,277 29	16,773 60	40,964 59	.0336
Cornwall (including Cornwall village).....	21,974 49	23,678 37	42,891 88	115,963 57	.0381
Crawford.....	12,015 69		12,538 19	32,857 24	.0214
Deer Park.....	12,892 09		13,665 12	40,651 64	.0365
Goheen (including Goheen village).....	13,488 82	21,700 00	39,325 08	102,500 01	.0407
Greenville.....	5,547 45		3,695 95	11,809 02	.0420
Hamptonburg.....	9,491 44		7,174 53	26,543 05	.0231
Highlands (including Highland Falls village).....	7,800 43	12,304 00	26,878 32	62,125 28	.0395
Middletown, city.....			122,923 70	322,232 38	.0159
Minisink (including Unionville village).....	7,039 02	1,516 32	10,362 73	27,069 33	.0812
Monroe (including Monroe village and part of Harriman village)....	11,083 55	11,585 00	45,097 94	84,966 69	.0471
Montgomery (including Montgomery and Walden villages)....	18,946 21	36,855 26	58,164 16	146,730 41	.0456
Mount Hope.....	12,025 12		21,056 63	45,798 04	.0337
Newburg, city.....			217,397 00	609,946 04	.0433
Newburg.....	27,862 91		25,796 10	74,829 27	.0269
New Windsor.....	17,733 27		25,295 56	60,970 09	.0276
Port Jervis, city.....			127,865 33	290,374 08	.0421
Tuxedo.....	27,810 11		57,759 47	134,104 38	.0197
Walkkill.....	19,454 22		13,372 86	55,904 16	.0296
Warwick (including Warwick village).....	41,037 01	14,700 00	60,860 94	158,511 17	.0684
Wawayanda.....	8,168 39		7,568 88	24,612 58	.0274
Woodbury (including part of Harriman village).....	28,931 52	1,125 00	15,608 45	68,601 96	.0226
Total.....	\$322,672 98	\$135,721 16	\$984,409 38	\$2,581,420 62	

— Continued

and personal estate in Orleans county, etc.

Albion (including part of Albion village).....	\$15,186 35	\$100,196 54	\$44,928 17	\$199,869 33	.0353
Barre.....	10,869 91		10,718 09	26,492 30	.0181
Carlton.....	18,280 26		19,741 35	55,653 85	.0233
Clarendon.....	8,704 55		6,377 12	24,596 35	.0175
Gaines (including part of Albion village).....	10,818 39	2,044 82	9,555 67	35,514 61	.0199
Kendall.....	12,291 95		17,998 19	45,276 73	.0236
Murray (including Holley village)....	16,616 11	20,000 00	31,948 12	87,304 73	.0309
Ridgeway (including part of Medina village).....	21,676 32	42,750 00	88,411 16	199,301 65	.0298
Shelby (including part of Medina village).....	18,828 26	14,260 00	11,816 83	67,112 82	.0222
Yates (including Lyndonville village).....	12,519 32	6,224 50	24,621 61	60,949 88	.0238
Total.....	\$145,791 42	\$185,465 86	\$265,516 31	\$812,072 25	

NOTE.— For continuation of this table, see page 282.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Blooming Grove (including Washingtonville village).....	\$1,922 28	\$502 22	\$4,255 00	\$435 57	\$566 08
Chester (including Chester village).....	1,619 31	327 63	.....	221 23	2,068 93
Cornwall (including Cornwall village).....	4,243 68	5,267 54	.....	602 96	439 89
Crawford.....	1,096 57	285 63	.....	199 01	425 59
Deer Park.....	1,561 81	6 21	.....	498 43	.....
Goshen (including Goshen village).....	3,341 02	1,705 07	.....	671 32	5,336 15
Greenville.....	390 09	.....	2,742 00	13 57	.....
Hamptonburg.....	1,350 29	62 55	.....	177 06	.....
Highlands (including Highland Falls village).....	2,114 82	824 78	.....	212 60	508 08
Middletown, city.....	29,116 34	14,987 20	.....	2,678 35	5,240 09
Minisink (including Unionville village).....	982 22	283 85	.....	84 74	341 55
Monroe (including Monroe village and part of Harriman village).....	2,419 60	2,177 56	.....	617 47	1,267 74
Montgomery (including Montgomery and Walden villages).....	4,829 26	3,068 53	8,619 00	827 81	1,703 78
Mount Hope.....	1,875 21	51 66	4,162 00	517 88	.....
Newburg, city.....	22,771 56	31,875 50	.....	4,184 05	16,013 77
Newburg.....	3,614 44	613 31	7,206 00	575 22	.....
New Windsor.....	2,640 52	8,680 44	5,189 00	452 63	.....
Port Jervis, city.....	8,461 36	3,219 16	.....	2,277 59	5,339 43
Tuxedo.....	8,504 43	1,155 92	9,151 00	197 39	523 51
Walkkill.....	2,663 54	9 69	9,056 00	785 36	.....
Warwick (including Warwick village).....	4,738 49	1,089 48	.....	853 26	2,704 01
Wawayanda.....	1,266 19	317 97	.....	262 76	.....
Woodbury (including part of Harriman village).....	3,737 81	159 25	5,229 50	627 80	443 16
Total.....	\$115,260 84	\$76,671 15	\$55,609 50	\$17,974 06	\$42,921 76

ORLEANS

Statement of the aggregate valuation of real

Albion (including part of Albion village).....	\$8,055 27	\$1,098 01	\$446 90	\$573 51	\$3,820 25
Barre.....	2,685 60	15 34	901 92	331 05	.....
Carlton.....	3,340 91	518 83	853 73	275 17	.....
Clarendon.....	1,972 45	7 54	690 28	163 04	.....
Gaines (including part of Albion village).....	2,332 36	3 87	463 15	284 15	.....
Kendall.....	2,699 94	457 61	557 00	210 77	.....
Murray (including Holley village).....	3,617 64	718 75	603 92	274 63	1,028 78
Ridgeway (including part of Medina village).....	10,821 87	6,252 92	772 53	858 63	2,675 49
Shelby (including part of Medina village).....	2,755 62	598 63	736 35	391 97	.....
Yates (including Lyndonville village).....	3,698 48	176 52	666 24	259 20	766 09
Total.....	\$41,980 14	\$9,847 72	\$6,692 02	\$3,622 12	\$8,290 61

NOTE.—For continuation of this table, see page 283.

— Concluded

and personal estate in Orange county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Blooming Grove (including Washingtonville village).....	\$3,818 06	\$663 00	\$12,162 21	\$43,500		\$13,632
Chester (including Chester village).....	3,957 07	244 00	8,438 17	61,600		
Cornwall (including Cornwall village).....	8,017 13		18,571 20	93,010		3,247
Crawford.....	3,431 58		5,438 38			
Deer Park.....	2,821 88		4,888 33			
Goshen (including Goshen village).....	7,600 75		18,654 31	36,000		
Greenville.....	1,879 63		5,025 29			
Hamptonburg.....	1,389 43		2,979 33			
Highlands (including Highland Falls village).....	5,603 26		9,263 54			
Middletown, city.....	17,417 43	5,804 93	75,244 34	495,500		261,378
Minisink (including Unionville village).....	2,536 77	65 00	4,294 13	5,500		
Monroe (including Monroe village and part of Harriman village).....	6,108 18	6,064 98	18,655 53	107,500		9,729
Montgomery (including Montgomery and Walden villages).....	12,637 56	4,832 39	36,518 33	58,750		4,500
Mount Hope.....	2,556 18		9,162 93	23,000		
Newburg, city.....	31,942 00	16,425 14	123,212 02	1,018,806		114,669
Newburg.....	3,549 11		15,558 08	3,500		
New Windsor.....	2,881 24		19,843 83	61,500		
Port Jarvis, city.....	16,479 17	3,704 48	38,481 19	120,400		
Tuxedo.....	5,624 83		25,157 08	10,000		
Walkkill.....	11,228 27		23,742 86	2,800		
Warwick (including Warwick village).....	4,282 48	7,993 72	21,661 44	45,725		
Wawayanda.....	2,171 12		4,018 04	1,500		
Woodbury (including part of Harriman village).....	8,098 09		18,295 61	6,000		
Total.....	\$165,031 22	\$45,797 64	\$519,266 17	\$2,194,591		
			County.....	821,000		
				\$3,015,591		\$407,155

— Concluded

and personal estate in Orleans county, etc.

Albion (including part of Albion village).....	\$14,025 02	\$1,290 49	\$29,309 45	458,636		
Barre.....	3,138 06		7,071 97			
Carlton.....	4,751 80		9,740 14	27,000		
Clarendon.....	2,153 27		4,986 58			
Gaines (including part of Albion village).....	2,986 68	26 33	6,096 54			
Kendall.....	4,044 28		7,969 60			
Murray (including Holley village).....	8,515 04	24 00	14,732 76	110,800		\$3,000
Ridgeway (including part of Medina village).....	13,222 74	6,061 88	40,666 06	50,139		19,500
Shelby (including part of Medina village).....	3,276 04	2,020 29	9,778 90	16,712		6,500
Yates (including Lyndonville village).....	5,784 55	183 00	11,534 08	36,500		
Total.....	\$61,897 48	\$9,606 99	\$141,936 08	\$699,587		
			County.....	21,936		
				\$721,522		\$29,000

OSWEGO

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Albion (including Altmar village).....	29,735	1,288	\$552,262	\$501,395
Amboy.....	21,954	617	191,505	181,011
Boyleston.....	24,856	545	170,080	160,760
Constantia (including Cleveland vil- lage).....	33,975	1,789	572,275	602,491
Fulton, city.....	1,200	13,043	7,726,729	8,885,737
Granby.....	27,080	1,913	1,276,185	1,240,235
Hannibal (including Hannibal village).....	17,923	1,834	1,067,794	995,645
Hastings (including Central Square village).....	27,701	2,153	1,139,640	1,204,771
Mexico (including Mexico village)....	27,439	2,824	1,438,545	1,517,070
Minetto.....	3,488	913	840,645	966,741
New Haven.....	17,624	1,256	698,290	727,331
Orwell.....	26,150	890	1,279,650	1,177,278
Oswego, city.....	5,088	23,626	16,496,047	15,522,153
Oswego.....	16,935	1,662	839,400	864,247
Palermo.....	24,479	1,046	536,400	500,156
Parish (including Parish village).....	25,407	1,265	503,855	531,861
Redfield.....	58,490	647	350,690	318,389
Richland (including Pulaski village)...	33,105	3,738	2,383,745	2,164,189
Sandy Creek (including Lacona and Sandy Creek villages).....	24,148	2,018	1,039,178	982,236
Schroepfel (including Phoenix vil- lage).....	25,551	2,617	1,773,150	1,857,266
Scriba.....	24,955	1,817	1,028,644	946,352
Volney.....	29,733	1,995	1,189,567	1,242,771
West Monroe.....	20,660	782	244,715	254,773
Williamstown.....	24,308	767	392,157	416,290
Total.....	575,596	71,045	\$43,831,148	\$43,831,148

NOTE.— For continuation of this table, see page 285.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and towns of Oswego county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Albion (including Altmar village) ..	76	\$7,800		\$15,024	\$7,512
Amboy	73	1,400		600	360
Boylston	73			2,000	900
Constantia (including Cleveland village) ..	65	1,600		30,000	15,000
Fulton, city	60	77,000	\$229,634	328,750	190,675
Granby	71	450		35,225	21,135
Hannibal (including Hannibal village) ..	74	14,850		27,617	18,504
Hastings (including Central Square village) ..	65	4,250	43,513	79,323	51,560
Mexico (including Mexico village) ..	65	29,750	78,800	62,850	38,967
Minetto	60	13,050		18,800	12,220
New Haven	66	58,940		17,000	10,710
Orwell	75	8,320		6,800	4,420
Oswego, city	73	444,300	524,240	1,166,650	933,320
Oswego	75	1,800		28,525	17,115
Palermo	74	2,500		11,500	8,050
Parish (including Parish village) ..	65	18,300	30,139	13,025	7,815
Redfield	76			2,800	1,260
Richland (including Pulaski village) ..	76	18,450	127,300	75,674	41,621
Sandy Creek (including Lacona and Sandy Creek villages) ..	73	1,000	77,377	37,174	23,048
Schroepfel (including Phoenix village) ..	65	35,450	56,591	78,948	59,211
Scriba	75	4,500		25,024	14,514
Volney	65	330		15,574	8,566
West Monroe	65	1,200		3,300	1,815
Williamstown	65	8,200		4,874	2,681
Total		\$753,440	\$1,167,594	\$2,087,057	\$1,490,979

NOTE.— For continuation of this table, see page 286.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albion (including Altmar village)	\$1,573 88	\$42 11	\$147 10	\$3,768 04	
Amboy	563 80	15 09	52 70	1,349 84	
Boyston	496 90	13 29	46 44	1,189 62	
Constantia (including Cleveland village)	1,867 02	49 96	174 51	4,470 03	
Fulton, city	27,703 05	741 21	2,589 22	66,324 25	\$170,830 06
Granby	3,834 85	102 60	358 42	9,181 07	
Hannibal (including Hannibal village)	3,123 35	83 57	291 92	7,477 66	
Hastings (including Central Square village)	3,736 98	99 99	349 27	8,946 76	
Mexico (including Mexico village)	4,781 08	127 92	446 86	11,446 47	
Minetto	3,028 45	81 03	283 05	7,250 45	
New Haven	2,430 29	65 02	227 15	5,818 41	
Orwell	3,664 58	98 05	342 50	8,773 43	
Oswego, city	49,567 50	1,326 21	4,632 75	118,669 75	277,824 27
Oswego	2,676 88	71 62	250 19	6,408 75	
Palermo	1,553 67	41 57	145 21	3,719 66	
Parish (including Parish village)	1,700 50	45 50	158 93	4,071 19	
Redfield	984 11	26 33	91 98	2,356 08	
Richland (including Pulaski village)	6,746 35	180 50	630 54	16,151 53	
Sandy Creek (including Lacona and Sandy Creek villages)	3,039 09	81 31	284 05	7,275 95	
Schroswell (including Phoenix village)	5,850 22	156 53	546 78	14,006 10	
Scriba	2,938 00	78 64	274 69	7,036 31	
Volney	3,842 32	102 80	359 12	9,198 10	
West Monroe	791 19	21 17	73 95	1,894 20	
Williamstown	1,312 06	35 11	122 63	3,141 23	
Total	\$137,807 12	\$3,687 13	\$12,879 96	\$329,924 88	\$448,654 33

NOTE.— For continuation of this table, see page 287.

— Continued

and personal estate in Oswego county, etc.

CITIES AND TOWNS	TAXES —(Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Albion (including Altmar village) ..	\$8,501 90	\$2,209 36	\$8,615 20	\$24,857 59	.0443
Amboy	8,016 09		3,353 82	13,361 34	.0692
Boylston	3,498 86		3,819 19	9,064 29	.0632
Constantia (including Cleveland village) ..	12,844 67	1,288 67	11,076 78	31,771 64	.0553
Fulton, city			105,000 00	373,187 79	.0461
Granby	18,102 12		11,798 25	43,377 31	.0340
Hannibal (including Hannibal village) ..	12,408 56	1,794 72	12,143 87	37,323 65	.0344
Hastings (including Central Square village) ..	19,782 62	3,067 64	15,871 67	51,854 93	.0453
Mexico (including Mexico village) ..	21,364 35	8,365 42	23,987 79	70,519 89	.0480
Minetto	20,028 28		3,855 79	34,527 05	.0404
New Haven	10,729 55		11,768 54	31,038 96	.0409
Orwell	8,805 66		5,473 47	27,157 69	.0210
Oswego, city			142,000 00	59,020 48	.0363
Oswego	13,099 11		7,725 57	30,232 12	.0321
Palermo	8,914 83		5,068 69	19,443 63	.0380
Parish (including Parish village) ..	9,306 85	1,105 78	8,148 20	24,536 95	.0469
Redfield	6,657 39		4,566 32	14,682 21	.0418
Richland (including Pulaski village) ..	21,907 20	13,942 95	27,695 47	87,254 54	.0363
Sandy Creek (including Lacona and Sandy Creek villages) ..	13,873 53	5,667 95	18,113 83	48,335 71	.0464
Schroepfel (including Phoenix village) ..	21,065 19	14,636 27	23,281 12	79,542 21	.0439
Scriba	18,288 63		12,745 11	41,342 38	.0400
Volley	16,790 66		9,670 01	39,963 01	.0335
West Monroe	4,242 98		4,723 73	11,747 22	.0477
Williamstown	7,397 50		7,376 79	19,385 32	.0484
Total	\$285,606 52	\$52,078 76	\$487,879 21	\$1,758,517 91	.....

NOTE.— For continuation of this table, see page 288.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Albion (including Altmar village)...	\$672 91	\$19 29	\$1,468 37	\$48 51	.....
Amboy.....	221 64	.....	.....	38 34	.....
Boylston.....	203 18	.....	.....	9 35	.....
Constantia (including Cleveland village).....	713 22	7 16	.....	101 90	.....
Fulton, city.....	9,684 70	12,935 74	.....	891 30	\$2,296 34
Granby.....	1,379 69	35 31	1,401 86	136 63	.....
Hannibal (including Hannibal village).....	1,105 24	40 45	.....	70 43	.....
Hastings (including Central Square village).....	1,195 09	296 68	3,627 70	241 38	435 13
Mexico (including Mexico village).....	1,668 43	1,049 19	.....	215 97	788 00
Minetto.....	1,027 51	.....	.....	34 68	.....
New Haven.....	800 66	11 02	.....	54 86	.....
Orwell.....	1,528 82	1 47	.....	94 44	.....
Oswego, city.....	17,355 79	23,270 23	.....	1,597 45	5,113 94
Oswego.....	1,143 60	21 15	.....	149 12	.....
Palermo.....	608 78	.....	.....	89 26	301 39
Parish (including Parish village).....	621 42	9 06	.....	137 14	.....
Redfield.....	374 17	8 44	.....	14 05	1,272 99
Richland (including Pulaski village).....	2,143 31	524 99	6,637 15	343 30	773 77
Sandy Creek (including Lacoona and Sandy Creek villages).....	1,169 84	61 14	.....	167 53	503 65
Schroeppe! (including Phoenix village).....	1,887 79	608 47	.....	230 12	.....
Scriba.....	1,070 75	166 95	.....	124 81	.....
Volney.....	1,184 90	9 59	.....	131 47	.....
West Monroe.....	310 53	4 09	.....	52 97	.....
Williamstown.....	503 87	18 44	410 50	62 60	.....
Total.....	\$48,575 84	\$39,098 86	\$13,545 58	\$5,037 61	\$11,485 21

NOTE.— For continuation of this table, see page 289.

— Concluded

and personal estate in Oswego county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Albion (including Altmar village)...	\$4,638 63	\$33 00	\$6,880 71			
Amboy	2,052 07		2,312 05			
Boylston	2,460 29		2,672 82			
Constantia (including Cleveland village)...	5,248 83	62 70	6,133 81			
Fulton, city	19,509 22	12,144 88	57,462 18	\$105,000		
Granby	4,272 15		7,225 64	4,000		
Hannibal (including Hannibal village)...	8,249 24	49 00	9,514 36			
Hastings (including Central Square village)...	6,781 63	6 66	12,584 27	2,157		
Mexico (including Mexico village.)	9,602 01	760 49	14,084 09	44,000		
Minetto	1,255 30		2,317 49			
New Haven	3,752 89		4,619 43			
Orwell	2,488 58		4,113 31			
Oswego, city	24,412 82	82,590 61	154,340 85	704 000		\$97,500
Oswego	3,086 83		4,400 70			
Palermo	3,488 67		4,488 10			
Parish (including Parish village)...	5,118 00		5,885 62			
Redfield	2,676 32		4,345 97			
Richland (including Pulaaski village)...	12,901 88	679 00	24,003 35	10,000		
Sandy Creek (including Lacona and Sandy Creek villages)...	6,579 02	2,113 59	10,594 77	11,600		
Schroepfel (including Phoenix village)...	7,560 04	6,823 96	17,110 38	84,000	\$1,500	
Scriba	4,653 96		6,026 47			
Volney	3,449 92		4,775 88	64,000		
West Monroe	2,227 23		2,604 82			
Williamstown	3,391 34		4,386 75			
Total	\$149,876 88	\$105,263 89	\$372,883 82	\$1,028 757		
			County	236,153		
				\$1,263,910	\$1,500	\$97,500

OTSEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Burlington.....	27,245	900	\$527,539	\$637,328
Butternuts (including Gilbertville village).....	33,110	1,383	1,253,718	950,090
Cherry Valley (including Cherry Valley village).....	24,226	1,400	907,046	1,181,426
Decatur.....	12,984	422	295,152	210,289
Edmeston.....	27,708	1,553	1,183,838	905,364
Exeter.....	19,316	814	616,766	571,261
Hartwick.....	25,231	1,648	1,095,860	951,570
Laurens (including Laurens village).....	25,909	1,335	633,470	754,372
Maryland (including Schenectady village).....	30,292	1,529	975,260	1,098,616
Middlefield.....	37,754	1,547	930,288	912,338
Milford (including Milford village).....	28,637	1,616	1,347,137	1,336,872
Morris (including Morris village).....	23,793	1,207	667,624	742,041
New Lisbon.....	26,841	912	596,173	507,110
Oneonta, city.....	2,589	11,582	8,506,627	11,079,873
Oneonta.....	19,606	1,601	1,468,795	1,677,241
Otego (including Otego village).....	27,696	1,366	901,315	1,043,521
Otego (including Cooperstown village).....	32,417	4,223	5,446,435	3,947,952
Pittsfield.....	23,060	813	586,620	520,219
Plainfield.....	17,629	791	707,473	541,054
Richfield (including Richfield Springs village).....	19,475	2,133	2,144,700	1,901,937
Roseboom.....	20,376	773	311,862	309,485
Springfield.....	27,366	1,287	1,120,109	933,722
Unadilla (including Unadilla village).....	28,537	2,395	1,752,826	1,719,005
Westford.....	20,336	735	529,375	367,738
Worcester.....	27,143	2,136	1,611,072	1,316,655
Total.....	609,296	46,200	\$36,117,079	\$36,117,079

PUTNAM

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Carmel.....	23,359	2,299	\$4,389,216	\$4,032,266
Kent.....	24,679	696	806,695	954,626
Patterson.....	19,650	1,231	1,557,920	1,412,635
Philips town (including Cold Spring and Nelsonville villages).....	23,138	3,272	2,733,110	4,148,347
Putnam Valley.....	27,947	704	718,490	583,308
Southeast (including Brewster village).....	21,013	2,600	5,183,497	4,257,746
Total.....	139,786	10,802	\$15,388,928	\$15,388,928

NOTE.—For continuation of this table, see page 291.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Otsego county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalised valuation as fixed by State Tax Commission
Burlington.....	69	\$10,950		\$3,550	\$2,414
Butternuts (including Gilbertville village).....	110	22,800		4,449	3,248
Cherry Valley (including Cherry Valley village).....	64	44,400	\$94,533	22,400	15,680
Decatur.....	117	300		1,100	682
Edmeston.....	109	39,780	135,116	18,224	13,668
Exeter.....	90			4,000	2,600
Hartwick.....	96	25,200	27,871	19,300	13,510
Laurens (including Laurens village).....	70	5,350		25,123	16,330
Maryland (including Schenectady village).....	74	19,450	74,279	39,400	25,610
Middlefield.....	85	72,000		12,100	8,228
Milford (including Milford village).....	84	12,700	45,597	15,549	10,107
Morris (including Morris village).....	75	21,450	71,172	15,221	9,894
New Lisbon.....	98	18,250		3,424	2,671
Oneonta, city.....	64	141,142	717,000	440,600	251,142
Oneonta.....	73	5,150		38,075	22,845
Otego (including Otego village).....	72			69,950	48,965
Otsego (including Cooperstown village).....	115	76,550	734,260	160,500	139,635
Pittsfield.....	94			4,150	3,320
Plainfield.....	109	7,050		4,949	3,613
Richfield (including Richfield Springs village).....	94			34,000	20,400
Roseboom.....	84	5,500		2,200	1,452
Springfield.....	100	59,500		6,600	4,884
Unadilla (including Unadilla village).....	85	36,100	54,754	91,250	58,400
Westford.....	120	11,000		3,100	2,325
Worcester.....	102	21,500	134,244	40,950	23,522
Total.....		\$656,122	\$2,088,826	\$1,080,164	\$704,145

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Putnam county for the year 1920.

Carmel.....	76	\$39,450	\$70,678	\$72,500	\$55,825
Kent.....	59	2,200		30,500	18,300
Patterson.....	77	32,500		18,950	13,265
Philips town (including Cold Spring and Nelsonville villages).....	46		75,584	174,950	87,475
Putnam Valley.....	86	1,300		7,650	3,825
Southeast (including Brewster village).....	85	23,000	157,525	91,300	68,475
Total.....		\$98,450	\$303,737	\$395,850	\$247,165

NOTE.—For continuation of this table, see page 292.

OTSEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Burlington.....	\$1,681 96	\$59 54	\$121 52	\$4,590 67	.....
Butternuts (including Gilbertsville village).....	2,535 23	89 74	183 16	6,903 76	.....
Cherry Valley (including Cherry Valley village).....	3,184 78	112 74	230 09	8,686 17	.....
Deatur.....	549 50	19 45	39 70	1,495 32	.....
Edmeston.....	2,459 12	87 05	177 66	6,701 89	.....
Exeter.....	1,485 12	52 57	107 30	4,049 17	.....
Hartwick.....	2,545 21	90 10	183 88	6,931 12	.....
Laurens (including Laurens village).....	1,962 64	69 47	141 80	5,368 81	.....
Maryland (including Schenevus village).....	2,916 83	103 25	210 73	7,938 23	.....
Middlefield.....	2,557 18	90 52	184 75	6,974 73	.....
Milford (including Milford village).....	3,500 65	123 92	252 91	9,555 68	.....
Morris (including Morris village).....	1,966 32	69 60	142 06	5,387 55	.....
New Lisbon.....	1,369 12	48 46	98 92	3,728 15	.....
Oneonta, city.....	29,128 39	1,031 10	2,104 44	79,479 66	\$78,527 35
Oneonta.....	4,370 54	154 71	315 76	11,920 80	.....
Otego (including Otego village).....	2,718 91	96 25	196 43	7,404 48	.....
Otsego (including Cooperstown village).....	10,463 46	370 39	755 96	28,527 28	.....
Pittsfield.....	1,356 50	48 02	98 01	3,692 69	.....
Plainfield.....	1,429 89	50 62	103 31	3,891 50	.....
Richfield (including Richfield Springs village).....	4,949 68	175 21	357 60	13,487 90	.....
Roseboom.....	820 87	29 06	59 31	2,235 24	.....
Springfield.....	2,589 56	91 67	187 09	7,049 80	.....
Unadilla (including Unadilla village).....	4,547 54	160 97	328 55	12,420 53	.....
Westford.....	983 45	34 81	71 05	2,683 03	.....
Worcester.....	3,465 04	122 66	250 34	9,467 03	.....
Total.....	\$95,537 49	\$3,381 87	\$6,902 33	\$260,571 19	\$78,527 35

PUTNAM

Statement of the aggregate valuation of real

Carmel.....	\$13,664 41	\$666 99	\$367 22	\$30,695 35	.....
Kent.....	3,228 20	157 58	223 23	11,807 21	.....
Patterson.....	4,830 75	235 80	349 01	12,564 98	.....
Philipstown (including Cold Spring and Nelsonville villages).....	14,022 87	684 49	1,013 11	31,190 82	.....
Putnam Valley.....	1,948 08	95 08	140 74	6,901 75	.....
Southeast (including Brewster village).....	14,398 29	702 81	1,040 24	36,649 77	.....
Total.....	\$52,092 55	\$2,542 75	\$3,763 55	\$129,809 88	.....

NOTE.— For continuation of this table, see page 293.

— Continued

and personal estate in Otsego county, etc.

CITIES AND TOWNS	TAXES—Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Burlington	\$6,012 64		\$5,195 44	\$17,661 77	.0327
Butternuts (including Gilbertsville village)	9,261 46	\$2,856 28	9,824 02	31,653 65	.0247
Cherry Valley (including Cherry Valley village)	6,964 53	4,616 60	9,650 44	33,445 35	.0351
Decatur	4,760 66		2,657 54	9,522 17	.0322
Edmeston	5,993 04		13,680 11	29,098 87	.0237
Exeter	8,620 31		5,500 98	19,815 45	.0321
Hartwick	11,295 29		13,232 11	34,277 71	.0305
Laurens (including Laurens village)	6,238 16	1,064 00	6,145 73	20,990 61	.0328
Maryland (including Schenevens village)	6,932 81	3,644 88	18,661 73	40,408 46	.0406
Middlefield	9,898 42		8,674 60	28,380 20	.0283
Milford (including Milford village)	11,233 98	3,853 29	9,979 98	38,500 41	.0283
Morris (including Morris village)	10,323 87	1,730 00	7,463 99	27,083 39	.0393
New Lisbon	6,875 45		4,778 38	16,898 48	.0275
Oneonta, city			97,132 17	287,403 11	.0347
Oneonta	9,957 24		10,282 22	37,001 27	.0251
Otego (including Otego village)	14,549 72	1,753 80	16,462 30	43,181 89	.0479
Otsego (including Cooperstown village)	16,770 50	31,268 80	40,030 16	128,186 55	.0232
Pittsfield	5,502 96		3,759 34	14,457 52	.0246
Plainfield	5,798 80		6,420 66	17,694 78	.0247
Richfield (including Richfield Springs village)	8,257 58	14,858 68	15,176 02	57,262 67	.0266
Roseboom	5,900 22		2,311 05	11,355 75	.0357
Springfield	7,893 32		12,492 86	30,304 30	.0256
Unadilla (including Unadilla village)	11,091 72	10,106 56	23,222 67	61,878 54	.0345
Westford	5,723 56		7,189 10	16,665 00	.0308
Worcester	14,225 80		17,275 38	44,806 24	.0274
Total	\$210,082 04	\$75,752 89	\$367,198 98	\$1,097,954 14	

— Continued

and personal estate in Putnam county, etc.

Carmel	\$14,490 37		\$43,677 46	\$104,171 80	.0235
Kent	6,000 00		4,592 74	26,018 96	.0321
Patterson	4,565 00		13,860 67	36,406 21	.0228
Philpottown (including Cold Spring and Nelsonville villages)	9,700 00	\$12,592 84	24,270 36	93,474 49	.0342
Putnam Valley	3,800 00		5,137 24	18,022 84	.0250
Southeast (including Brewster village)	11,369 00	9,462 92	30,023 77	103,646 80	.0199
Total	\$49,914 37	\$22,055 76	\$121,562 24	\$381,741 10	

NOTE.— For continuation of this table, see page 294.

OTSEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Burlington.....	\$727 91	\$3 87	\$866 66	\$52 13	.....
Butternuts (including Gilbertsville village).....	1,258 40	11 56	956 79	101 23	.....
Cherry Valley (including Cherry Valley village).....	1,076 45	73 44	727 52	70 66	\$945 23
Decatur.....	241 35	3 33	408 93	75 20	.....
Edmeston.....	1,395 45	465 52	776 70	49 43	1,351 16
Exeter.....	730 78	192 80	539 02	57 51	.....
Hartwick.....	1,261 19	16 92	1,474 30	137 95	278 71
Laurens (including Laurens village).....	890 88	1 44	768 48	87 02	.....
Maryland (including Schenewus village).....	1,297 19	11 35	1,471 05	121 07	742 79
Middlefield.....	947 44	3 33	1,169 79	57 73	.....
Milford (including Milford village).....	1,508 94	8 80	752 02	210 63	455 97
Morris (including Morris village).....	785 81	142 96	784 75	142 99	711 72
New Lisbon.....	726 66	25 81	989 70	14 67	.....
Oneonta, city.....	8,117 86	2,601 83	.....	1,407 36	7,170 00
Oneonta.....	1,337 54	.....	920 14	261 36	.....
Otego (including Otego village).....	1,222 48	29 26	686 57	179 43	.....
Otsego (including Cooperstown village).....	6,119 63	1,043 13	989 70	280 83	7,342 60
Pittsfield.....	660 16	.....	1,098 57	14 36	.....
Plainfield.....	736 93	7 33	506 12	39 18	.....
Richfield (including Richfield Springs village).....	1,830 97	1,656 28	964 34	70 48	1,305 50
Roseboom.....	442 52	1 44	579 80	29 89	.....
Springfield.....	1,266 04	12 51	850 20	55 02	.....
Unadilla (including Unadilla village).....	2,062 07	374 79	751 84	115 77	547 54
Westford.....	428 60	.....	1,216 58	73 69	.....
Worcester.....	1,240 43	158 45	1,541 80	131 38	1,342 44
Total.....	\$38,398 68	\$6,846 15	\$21,791 37	\$3,836 97	\$32,193 76

PUTNAM

Statement of the aggregate valuation of real

Carmel.....	\$5,359 04	\$2,641 98	\$650 00	\$253,50	\$600 72
Kent.....	1,017 04	388 12	620 00	50 07	.....
Patterson.....	1,799 07	3,589 24	402 25	163 27	.....
Philpottown (including Cold Spring and Nelsonville villages).....	3,286 29	8,621 71	665 00	336 06	747 79
Putnam Valley.....	860 25	79 72	300 00	87 21	.....
Southeast (including Brewster village).....	6,332 55	5,259 05	665 00	161 93	1,559 50
Total.....	\$18,654 24	\$20,579 82	\$3,302 25	\$1,052 14	\$3,007 01

NOTE.—For continuation of this table, see page 295.

— Concluded

and personal estate in Otsego county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Burlington.....	\$3,090 16		\$4,740 73			
Butternuts (including Gilbertsville village).....	3,893 55	\$36 96	6,258 49	\$10,750		
Cherry Valley (including Cherry Valley village).....	9,227 01	2,931 55	15,051 96	32,000		
Decatur.....	1,261 39		1,990 20	2,000	\$1,500	
Edmeston.....	6,726 22		10,764 48			
Exeter.....	2,832 01		4,352 12			
Hartwick.....	4,327 07		7,496 14			
Laurens (including Laurens village).....	3,452 45		5,200 27	20,200		
Maryland (including Schenewus village).....	8,192 94	78 00	11,914 39	2,700		
Middlefield.....	4,561 72		6,740 01			
Milford (including Milford village).....	4,821 86	94 00	7,937 22	5,300		
Morris (including Morris village).....	4,835 58	1,096 37	8,500 18	11,000		
New Lisbon.....	4,200 12		5,956 96	3,500		
Oneonta, city.....	15,102 23	8,008 01	42,407 29	186,483		
Oneonta.....	3,441 78		5,960 77			
Otego (including Otego village).....	6,094 32	69 00	8,281 06	6,100		
Otego (including Cooperstown village).....	11,014 65	6 60	26,797 14	55,300		
Pittsfield.....	2,598 73		4,371 82			
Plainfield.....	2,868 74		4,158 30			
Richfield (including Richfield Springs village).....	5,711 40	60 84	11,599 81	62,000		
Roseboom.....	2,903 76		3,957 41			
Springfield.....	3,811 48		5,995 25			
Unadilla (including Unadilla village).....	6,982 42	431 01	11,265 44	71,400		
Westford.....	4,269 47		5,988 34			
Worcester.....	8,536 56		12,951 06	6,100		
Total.....	\$134,757 57	\$12,812 34	\$240,636 84	\$474,813		
			County.....	130,000		
				\$604,813	\$1,500	

— Concluded

and personal estate in Putnam county, etc.

Carmel.....	\$6,377 82		\$15,982 06			
Kent.....	1,777 48		3,852 71		\$200	
Patterson.....	3,261 80		9,215 73			
Philpottown (including Cold Spring and Nelsonville villages).....	6,977 92	\$71 50	20,706 27	\$168,800		
Putnam Valley.....	1,165 66		2,492 84	3,346		
Southeast (including Brewster village).....	5,893 39	4,132 31	24,003 73	74,000		
Total.....	\$25,454 07	\$4,203 81	\$76,253 34	\$245,946		
			County.....	106,000		
				\$350,946	\$200	

RENSSELAER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Berlin.....	35,921	1,305	\$469,770	\$525,201
Brunswick.....	27,773	2,812	1,858,286	2,023,167
East Greenbush.....	14,194	1,558	1,572,858	1,712,413
Grafton.....	27,680	733	351,202	392,167
Hoosick (including Hoosick Falls village).....	38,650	6,858	4,280,423	4,841,781
Nassau (including Nassau village).....	26,089	2,015	1,073,787	1,039,166
North Greenbush.....	12,274	1,408	946,419	993,149
Petersburg.....	25,516	1,066	434,210	504,252
Pittstown (including Valley Falls village).....	40,297	2,342	2,211,654	2,140,345
Poestenkill.....	19,114	1,002	352,891	404,423
Rensselaer, city.....	1,303	10,823	6,167,480	8,952,940
Sand Lake.....	23,522	1,916	1,019,756	1,138,705
Schaghticoke (including Schaghticoke village).....	30,542	2,177	3,290,610	3,332,631
Schodaek (including Castleton village).....	37,038	3,992	3,940,190	3,813,150
Stephentown.....	34,109	1,109	442,425	527,868
Troy, city.....	5,964	72,013	61,919,104	57,989,707
Total.....	399,986	113,129	\$90,331,065	\$90,331,065

ROCKLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Clarkstown (including Upper Nyack village).....	23,540	7,317	\$7,387,170	\$6,994,592
Haverstraw (including Haverstraw and West Haverstraw villages).....	10,781	9,027	4,058,425	6,579,249
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	12,768	14,284	11,566,992	11,554,433
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	10,540	11,709	11,791,718	9,149,777
Stony Point.....	15,401	3,211	1,612,388	2,138,642
Total.....	73,030	45,548	\$36,416,693	\$36,416,693

NOTE.—For continuation of this table, see page 297.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Rensselaer county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Berlin	78	\$10,050	\$56,637	\$13,600	\$9,520
Brunswick	80	37,700		66,575	49,931
East Greenbush	80	300		51,200	35,840
Grafton	78			15,824	11,077
Hoosick (including Hoosick Falls village)	77	87,735	408,842	196,649	151,420
Nassau (including Nassau village) ..	90	14,725		17,849	11,602
North Greenbush	83	2,500		30,600	26,010
Petersburg	75	9,650		17,650	10,590
Pittstown (including Valley Falls village)	90	22,250		37,649	33,884
Poestenkill	76			8,200	5,986
Rensselaer, city	60	125,000	147,600	838,600	587,020
Sand Lake	78			20,200	13,130
Schaghticoke (including Schaghticoke village)	86	33,150		221,025	187,871
Schodack (including Castleton village)	90		50,677	111,450	100,305
Stephentown	73	5,500		16,349	8,992
Troy, city	93		3,566,412	4,894,700	4,601,018
Total		\$348,650	\$4,230,168	\$6,558,120	\$5,844,196

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Rockland county for the year 1920.

Clarkstown (including Upper Nyack village)	101	\$30,000		\$267,300	\$187,110
Haverstraw (including Haverstraw and West Haverstraw villages) ..	59		\$303,186	219,449	142,642
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	96	16,000	301,215	583,124	408,187
Ramapo (including Hilburn, Spring Valley and Suffern villages)	124	47,800	239,992	341,574	280,091
Stony Point	72			60,400	31,408
Total		\$93,800	\$644,393	\$1,471,847	\$1,049,438

NOTE.— For continuation of this table, see page 298.

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Berlin.....	\$1,384 59	\$67 00	\$100 03	\$4,427 89	
Brunswick.....	5,278 90	255 45	381 39	16,494 04	
East Greenbush.....	4,468 07	216 21	322 81	13,599 89	
Grafton.....	1,023 25	49 52	73 93	3,846 58	
Hoosick (including Hoosick Falls village).....	12,633 30	611 34	912 72	37,297 91	
Nassau (including Nassau vil- lage).....	2,711 42	131 21	195 89	8,890 19	
North Greenbush.....	2,591 35	125 40	187 22	8,127 72	
Petersburg.....	1,315 71	63 67	95 00	3,440 35	
Pittstown (including Valley Falls village).....	5,584 64	270 25	403 48	17,924 86	
Poestenkill.....	1,055 23	51 06	76 23	4,367 10	
Rensselaer, city.....	23,360 23	1,130 43	1,687 72	66,248 67	\$158,547 95
Sand Lake.....	2,971 14	143 77	214 65	9,630 33	
Schaghticoke (including Schaghti- coke village).....	8,695 58	420 79	628 23	25,016 53	
Schodack (including Castleton village).....	9,949 36	481 46	718 81	26,817 59	
Stephentown.....	1,377 32	66 65	99 50	4,410 64	
Troy, city.....	161,308 19	7,321 97	10,931 64	459,415 41	949,866 87
Total.....	\$235,708 28	\$11,406 18	\$17,029 25	\$709,955 70	\$1,108,414 82

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village).....	\$21,950 63	\$1,144 87	\$1,585 87	\$54,924 89	
Haverstraw (including Haver- straw and West Haverstraw villages).....	20,559 01	1,072 28	1,485 34	51,442 77	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	36,155 59	1,885 74	2,612 15	90,468 57	
Ramapo (including Hilburn, Spring Valley and Suffern vil- lages).....	28,740 83	1,499 02	2,076 45	71,915 34	
Stony Point.....	6,682 88	348 55	482 82	16,721 92	
Total.....	\$114,088 94	\$5,950 46	\$8,242 63	\$285,473 49	

NOTE.— For continuation of this table, see page 299.

— Continued

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Berlin.....	\$8,024 45		\$9,503 74	\$23,507 70	.0489
Brunswick.....	12,541 07		14,480 98	49,431 83	.0260
East Greenbush.....	4,732 51		10,788 36	34,127 85	.0216
Grafton.....	4,554 73		3,084 48	12,632 49	.0359
Hoosick (including Hoosick Falls village).....	37,827 36	\$40,663 41	51,490 23	181,436 27	.0415
Nassau (including Nassau village).....	8,520 84	2,973 21	10,615 33	34,038 09	.0312
North Greenbush.....	5,408 25		6,356 56	22,796 50	.0240
Petersburg.....	5,779 30		5,118 13	15,812 16	.0356
Pittsford (including Valley Falls village).....	14,763 17	1,904 00	16,241 61	57,092 01	.0255
Poestenkill.....	7,624 15		4,404 33	17,578 10	.0498
Rensselaer, city.....			65,910 00	316,885 00	.0509
Sand Lake.....	7,573 38		7,416 93	27,950 20	.0274
Schaghticoke (including Schaghticoke village).....	18,464 65	3,301 00	20,332 26	76,859 04	.0231
Schoharie (including Castleton village).....	15,300 19	7,020 46	26,519 78	86,807 65	.0220
Stephentown.....	7,768 56		4,521 60	18,244 27	.0407
Troy city.....			411,425 18	1,990,269 26	.0320
Total.....	\$158,882 61	\$55,862 08	\$668,209 50	\$2,965,468 42	

— Continued

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village).....	\$40,840 50		\$61,397 94	\$181,844 70	.0245
Haverstraw (including Haverstraw and West Haverstraw villages).....	21,438 59	\$40,742 55	63,155 77	199,886 31	.0492
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	65,664 11	83,171 99	151,527 09	431,485 24	.0372
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	39,545 19	48,606 03	156,068 39	348,441 25	.0294
Stony Point.....	22,815 59		26,605 36	73,657 12	.0456
Total.....	\$190,293 98	\$172,520 57	\$458,744 55	\$1,235,314 62	

NOTE.— For continuation of this table, see page 300.

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Berlin.....	\$670 60	\$42 41	\$1,741 81	\$30 37	\$566 38
Brunswick.....	2,575 00	10 20	1,741 81	246 95	.....
East Greenbush.....	2,217 44	3 33	1,741 81	177 42	.....
Grafton.....	496 96	5 48	1,741 81	37 96	.....
Hoosick (including Hoosick Falls village).....	5,842 35	3,906 94	1,741 81	2,566 30	4,088 43
Nassau (including Nassau village).....	1,036 74	40 78	1,741 81	189 22	.....
North Greenbush.....	1,314 35	7 83	1,741 81	137 24	.....
Petersburg.....	617 83	54 41	1,741 81	366 57	.....
Pittstown (including Valley Falls village).....	3,108 31	288 44	1,741 81	1,641 02	.....
Poestenkill.....	495 98	1 07	1,741 81	94 62	.....
Rensselaer, city.....	8,835 35	9,036 49	.....	592 57	1,476 00
Sand Lake.....	1,145 63	3,407 20	1,741 81	60 91	.....
Schaghticoke (including Schaghticoke village).....	4,667 87	1,431 39	1,741 81	4,481 54	.....
Schodack (including Castleton village).....	4,816 50	1,788 07	1,741 81	395 30	506 77
Stephentown.....	618 68	16 97	1,741 81	83 65	.....
Troy, city.....	85,526 67	78,716 95	.....	7,446 43	35,664 12
Total.....	\$123,986 16	\$98,757 96	\$24,385 34	\$18,548 07	\$42,301 70

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village).....	\$10,489 45	\$342 19	\$6,000 00	\$1,430 80	.....
Haverstraw (including Haverstraw and West Haverstraw villages)...	5,633 67	3,370 23	3,500 00	1,045 80	\$3,001 53
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	16,072 80	11,645 20	2,500 00	3,208 21	2,982 02
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	16,194 53	14,451 24	4,000 00	3,337 43	2,375 92
Stony Point.....	1,957 53	803 99	2,500 00	168 13	.....
Total.....	\$50,347 98	\$30,612 85	\$18,500 00	\$9,190 37	\$8,359 47

NOTE.— For continuation of this table, see page 301.

— Concluded

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	Receipts — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Berlin	\$4,219 76		\$7,271 33	\$5,000		
Brunswick	3,543 53		8,117 49			
East Greenbush	1,998 94		6,138 94	15,270		
Grafton	1,772 18		4,054 39			
Hoosick (including Hoosick Falls village)	14,306 51	\$2,507 80	34,960 14	82,000	\$30,600	
Nassau (including Nassau village)	4,903 94	1,450 05	9,362 54	15,241		\$392
North Greenbush	1,963 98		5,165 21	900		
Petersburg	2,746 31		5,526 93			
Pittstown (including Valley Falls village)	5,560 58	90 00	12,430 16			
Poestenkill	1,946 21		4,279 69			
Rensselaer, city	16,048 39		35,988 80	442,398		
Sand Lake	2,954 48		9,310 03			
Schaghticoke (including Schaghticoke village)	5,147 00	499 28	17,968 89	5,200		
Schodack (including Castleton village)	5,295 97	200 00	14,744 42	105,300		
Stephentown	3,464 36		5,925 47			
Troy, city	75,768 08	145,168 65	428,285 80	4,154,331		114,355
Total	\$151,635 23	\$149,915 78	\$609,530 23	\$4,825,640		
			County	1,341,000		
				\$6,166,640	\$30,80	\$114,747

— Concluded

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village)	\$6,840 98		\$25,103 42	\$19,200		
Haverstraw (including Haverstraw and West Haverstraw villages) ..	12,810 61	\$1,281 18	30,643 02	48,500		
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	21,017 67	3,518 77	60,944 67	288,366	\$3,000	
Ramapo (including Hilburn, Spring Valley and Suffern villages)	23,979 66	4,641 96	68,980 74	205,500		
Stony Point	5,484 10		10,913 75	12,000		
Total	\$70,133 02	\$9,441 91	\$196,585 60	\$573,566		
			County	361,000		
				\$934,566	\$3,000	

SAINT LAWRENCE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Braher.....	55,525	1,922	\$1,199,365	\$1,170,885
Canton (including Canton and Rensselaer Falls villages).....	63,313	6,497	4,596,680	4,587,152
Clare.....	61,319	182	467,440	471,805
Clifton.....	95,699	1,573	756,577	738,252
Clifton.....	158,270	1,299	1,663,747	1,588,250
De Kalb (including Richville village).....	50,393	2,419	1,750,000	1,746,341
De Peyster.....	26,966	806	661,039	659,636
Edwards (including Edwards village).....	31,916	1,497	784,260	800,673
Fine.....	102,502	1,459	857,447	855,631
Fowler.....	35,613	1,310	1,120,251	1,093,248
Gouverneur (including Gouverneur village).....	42,535	5,762	3,478,890	3,591,266
Hammond (including Hammond village).....	36,616	1,507	1,219,670	1,259,536
Heron (including Heron villages).....	31,593	1,505	807,340	805,639
Hopkinton.....	114,184	1,244	938,885	916,036
Lawrence.....	28,586	1,588	849,305	866,924
Lisbon.....	65,532	2,673	2,067,740	2,083,335
Louisville.....	33,631	1,364	772,030	770,397
Macomb.....	38,317	1,055	621,725	620,407
Madrid.....	32,694	1,390	1,017,718	1,015,624
Massena (including Massena village).....	30,434	8,975	6,864,211	6,783,881
Morristown (including Morristown village).....	28,374	1,719	1,300,412	1,297,687
Norfolk.....	34,095	3,066	1,967,080	1,962,951
Ogdensburg, city.....	2,143	14,609	5,753,278	5,914,112
Oswegatchie (including Heuvelton village).....	38,924	2,156	1,794,294	1,790,588
Parishville.....	61,533	1,453	672,412	656,211
Piercefield.....	67,494	1,454	656,034	705,625
Pierrepont.....	37,098	1,425	807,907	824,947
Pitcairn.....	36,096	646	250,829	227,194
Potdam (including Norwood and Potdam villages).....	59,387	8,794	5,544,756	5,472,739
Rosie.....	22,498	866	332,080	361,318
Russell.....	58,319	1,757	826,230	824,474
Stockholm.....	54,998	2,437	1,200,466	1,197,977
Waddington (including Waddington village).....	32,523	1,742	1,058,717	1,056,483
Total.....	1,660,060	88,121	\$54,711,614	\$54,711,614

NOTE.— For continuation of this table, see page 303.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of St. Lawrence county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalised valuation as fixed by State Tax Commission
Brasher.....	90	\$11,850	\$37,465	\$9,950	\$7,164
Canton (including Canton and Rensselaer Falls villages).....	88	88,480	460,512	168,400	126,300
Clare.....	87				
Clifton.....	90	5,100		3,600	2,592
Colton.....	92			8,500	5,100
De Kalb (including Richville village).....	88	26,470		55,300	33,180
De Peyster.....	88	19,100		3,700	2,664
Edwards (including Edwards village).....	86	7,250	43,360	10,500	5,460
Fine.....	88	9,800		8,200	5,412
Fowler.....	90			13,900	9,313
Gouverneur (including Gouverneur village).....	85		491,462	137,650	82,590
Hammond (including Hammond village).....	85	20,800	59,000	26,873	14,780
Hermon (including Hermon villages).....	88	11,600	57,279	53,775	32,265
Hopkinton.....	90	5,500		9,100	6,825
Lawrence.....	86	21,300		20,400	13,280
Lisbon.....	88	92,180		36,100	21,660
Louisville.....	88	2,600		9,800	5,390
Macomb.....	88	1,300		8,050	4,025
Madrid.....	88	31,300	63,968	326,377	244,783
Massena (including Massena village).....	89	149,900	124,472	278,574	236,788
Morristown (including Morristown village).....	88	45,500	40,783	33,849	22,002
Norfolk.....	88	1,100	42,749	72,227	50,559
Ogdensburg, city.....	85	78,250	750,449	580,600	394,808
Oswegatchie (including Heuvelton village).....	88	4,200	63,058	60,000	34,200
Parishville.....	90	21,440		7,600	5,852
Piercefield.....	82	4,200		3,400	1,734
Pierrepont.....	86			6,100	4,087
Pitcairn.....	97	1,000		2,300	1,265
Potadam (including Norwood and Potadam villages).....	89	130,300	555,531	203,125	147,551
Rossie.....	88			11,800	4,720
Russell.....	88	4,400		4,300	3,010
Stockholm.....	88	13,550	44,108	43,900	32,925
Waddington (including Waddington village).....	88	70,525	28,475	15,774	11,042
Total.....		\$878,995	\$2,862,671	\$2,232,724	\$1,573,306

NOTE.— For continuation of this table, see page 304.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brasher.....	\$3,776 15	\$104 86	\$272 95	\$4,490 18	
Canton (including Canton and Rensselaer Falls villages).....	15,901 33	441 56	1,148 81	19,438 52	
Clare.....	1,460 71	40 56	105 54	1,912 88	
Clifton.....	2,301 40	63 92	166 27	2,784 88	
Colton.....	4,917 17	136 55	355 25	5,747 73	
De Kalb (including Richville village).....	5,488 57	152 42	396 54	6,959 34	
De Peyster.....	2,101 34	58 36	151 83	2,351 09	
Edwards (including Edwards village).....	2,635 55	73 20	190 40	3,372 54	
Fine.....	2,679 34	74 41	193 58	2,975 10	
Fowler.....	3,384 66	94 00	244 53	4,524 91	
Gouverneur (including Gouver- neur village).....	12,639 98	351 00	913 19	15,690 50	
Hammond (including Hammond village).....	4,146 54	115 14	299 58	5,025 15	
Hermon (including Hermon vil- lage).....	2,707 47	75 20	195 60	3,068 54	
Hopkinton.....	2,853 05	79 23	206 12	3,890 81	
Lawrence.....	2,749 91	76 37	198 66	3,933 49	
Lisbon.....	6,735 33	187 04	486 59	9,184 72	
Louisville.....	2,393 18	66 47	172 90	4,438 81	
Macomb.....	1,924 79	53 46	139 06	2,783 40	
Madrid.....	3,439 30	95 52	248 49	4,204 55	
Massena (including Massena vil- lage).....	21,836 64	606 37	1,577 61	25,145 23	
Morristown (including Morria- town village).....	4,284 74	118 91	309 56	5,602 59	
Norfolk.....	6,213 00	172 54	448 53	7,159 71	
Ogdensburg, city.....	20,875 51	579 67	1,508 19	27,101 05	\$88,151 63
Oswegatchie (including Heuvel- ton village).....	5,751 83	159 74	415 56	6,894 63	
Parishville.....	2,097 98	58 26	151 58	3,180 41	
Piercefield.....	2,197 60	61 02	158 77	2,645 53	
Pierrepont.....	2,553 69	70 72	184 49	3,489 07	
Pitsaia.....	706 45	19 61	51 04	830 45	
Potsdam (including Norwood and Potsdam villages).....	19,066 74	529 44	1,377 50	24,360 22	
Rosie.....	1,118 63	31 07	80 82	1,633 05	
Russell.....	2,566 17	71 27	185 40	3,331 54	
Stockholm.....	3,887 40	107 94	280 86	5,500 50	
Waddington (including Wadding- ton village).....	3,577 35	99 35	258 46	4,774 09	
Total.....	\$180,969 50	\$5,025 18	\$13,074 28	\$228,443 21	\$88,151 63

NOTE.— For continuation of this table, see page 305.

— Continued

and personal estate in St. Lawrence county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Brasher.....	\$13,749 22		\$14,645 31	\$37,047 67	.0305
Canton (including Canton and Rensselaer Falls villages).....	39,902 08	\$21,934 84	53,368 06	152,135 20	.0324
Clare.....	7,540 12		2,043 10	13,102 91	.0280
Clifton.....	4,208 32		17,165 88	26,690 67	.0350
Colton.....	19,641 91		13,875 75	44,674 36	.0268
De Kalb (including Richville village).....	18,578 25		18,983 74	50,558 86	.0284
De Peyster.....	8,907 94		5,378 41	18,948 97	.0278
Edwards (including Edwards village).....	8,729 11	2,202 19	12,293 30	29,496 39	.0372
Fine.....	12,735 91		10,811 77	29,470 11	.0339
Fowler.....	11,907 86		10,358 49	30,524 45	.0272
Gouverneur (including Gouverneur village).....	21,942 13	25,100 96	54,178 55	130,816 31	.0376
Hammond (including Hammond village).....	17,420 17	1,633 99	10,811 21	39,451 78	.0318
Hermon (including Hermon village).....	14,326 75	4,040 02	10,580 24	34,993 32	.0427
Hopkinton.....	10,022 55		6,320 83	23,372 59	.0247
Lawrence.....	10,509 24		10,501 97	27,969 64	.0321
Lisbon.....	26,575 15		19,109 78	62,278 61	.0185
Louisville.....	13,433 29		8,389 98	28,894 63	.0373
Macomb.....	8,294 22		6,223 61	19,418 54	.0292
Madrid.....	15,375 08		6,858 67	30,221 61	.0298
Massena (including Massena village).....	27,538 04	50,932 39	91,079 12	218,715 40	.0311
Morristown (including Morristown village).....	13,383 04	4,154 03	15,524 25	43,377 12	.0322
Norfolk.....	18,285 53		21,767 53	54,046 86	.0274
Ogdensburg, city.....			77,518 44	215,734 49	.0363
Oswegatchie (including Heuvelton village).....	12,552 62	2,842 00	13,383 58	41,999 96	.0233
Parishville.....	9,431 50		10,061 48	24,981 21	.0300
Piercefield.....	19,100 08		24,838 32	49,001 32	.0738
Pierrepont.....	14,395 50		8,310 24	29,003 71	.0358
Pitcairn.....	3,447 67		4,092 25	9,147 47	.0363
Potsdam (including Norwood and Potsdam villages).....	43,117 81	41,984 63	50,668 18	181,104 52	.0319
Rossie.....	11,985 03		4,912 60	19,760 26	.0545
Russell.....	14,680 71		9,709 51	30,544 60	.0367
Stockholm.....	18,605 34		9,269 68	37,651 72	.0310
Waddington (including Waddington village).....	11,826 80	3,544 16	11,400 56	35,490 77	.0314
Total.....	\$502,148 97	\$158,369 21	\$644,434 45	\$1,820,616 43	

NOTE.— For continuation of this table, see page 306.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECAPITULATION				
	From taxes on personal incomes, under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 283 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Braasher.....	\$1,676 99	\$6 17	\$1,000 00	\$105 66	\$374 65
Canton (including Canton and Rensselaer Falls villages).....	6,445 92	486 15	.....	654 76	4,605 12
Clare.....	576 90	23 63	1,000 00	4 62	.....
Clifton.....	989 38	4,181 16	500 00	4,081 00	.....
Colton.....	2,399 19	1 34	1,000 00	5 18	.....
De Kalb (including Richville village).....	2,386 37	976 43	500 00	167 84	.....
De Peyster.....	930 33	1 50	1,500 00	44 46	.....
Edwards (including Edwards village).....	1,124 08	583 26	750 00	83 81	433 60
Fine.....	1,090 15	124 84	500 00	33 25	.....
Fowler.....	1,494 91	1,234 94	.....	55 13	.....
Gouverneur (including Gouverneur village).....	4,562 95	1,812 62	.....	436 41	4,914 62
Hammond (including Hammond village).....	1,598 84	19 44	1,500 00	69 62	590 00
Hermion (including Hermion village).....	1,142 74	6 83	2,000 00	109 84	572 79
Hopkinton.....	1,303 85	171 57	.....	108 90	.....
Lawrence.....	1,160 29	30 93	1,000 00	101 38	.....
Lisbon.....	2,941 95	33 34	.....	195 53	.....
Louisville.....	1,024 20	4 29	1,000 00	51 51	.....
Macomb.....	884 81	4 23	1,500 00	62 92	.....
Madrid.....	1,353 34	58 97	.....	100 93	639 68
Massena (including Massena village).....	8,999 91	55,265 77	.....	494 58	1,244 72
Morristown (including Morristown village).....	1,807 93	84 88	1,500 00	151 68	407 83
Norfolk.....	2,496 87	2,018 43	.....	128 60	427 49
Ogdensburg, city.....	8,162 94	7,636 84	.....	358 10	7,504 49
Oswegatchie (including Heuvelton village).....	2,440 51	749 53	.....	578 98	630 58
Parishville.....	878 01	1 54	.....	49 88	.....
Pierrefield.....	934 74	139 23	1,000 00	85 56	.....
Pierrepont.....	1,062 20	3 96	500 00	91 29	.....
Pitcairn.....	353 12	1 41	1,500 00	19 12	.....
Potsdam (including Norwood and Potsdam villages).....	7,144 14	5,321 54	.....	812 23	5,555 31
Rosie.....	516 67	4 15	.....	32 50	.....
Russell.....	1,179 31	5 06	1,500 00	82 55	.....
Stockholm.....	1,666 94	47 91	1,500 00	148 38	441 08
Waddington (including Waddington village).....	1,482 85	113 18	1,000 00	147 03	284 75
Total.....	\$74,213 28	\$81,155 09	\$22,250 00	\$9,653 43	\$28,626 71

NOTE.— For continuation of this table, see page 307.

— Concluded

and personal estate in St. Lawrence county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Braher.....	\$7,144 84		\$10,308 31	\$4,000		
Canton (including Canton and Rensselaer Falls villages).....	17,010 88	\$1,168 15	30,370 98	384,800		
Clare.....	579 14		2,184 29			
Clifton.....	2,101 05		11,852 59	14,000		
Colton.....	4,342 47		7,748 18	2,250		
De Kalb (including Richville village).....	8,085 09		12,095 73			
De Peyster.....	2,112 36		4,588 65			
Edwards (including Edwards village).....	4,363 10	30 00	7,367 80	15,800	\$200	
Fine.....	4,294 40		6,042 64			
Fowler.....	4,157 92		6,942 90			
Gouverneur (including Gouverneur village).....	16,101 50	1,326 86	29,154 96	63,600		
Hammond (including Hammond village).....	4,340 15	5 00	8,123 05	16,600		
Hermon (including Hermon village).....	4,348 98	332 66	8,413 84	5,500		
Hopkinton.....	3,176 40		4,760 72			
Lawrence.....	4,573 92		6,866 52			
Lisbon.....	8,602 38		11,773 20			
Louisville.....	3,995 92		6,075 92	4,000		
Mascomb.....	3,858 79		6,310 75			
Madrid.....	5,883 56		8,036 48			
Massena (including Massena village).....	15,786 55	6,025 14	87,816 67	133,300		
Morristown (including Morristown village).....	5,539 86	5,029 65	14,521 83	25,050		
Norfolk.....	5,782 12		10,853 51	13,550		
Ogdensburg, city.....	18,212 76	9,281 87	51,157 00	401,550		
Oswegatchie (including Heuvelton village).....	6,508 40	220 49	11,128 49	99,100		
Parishville.....	5,190 14		6,119 57			
Piercesfield.....	2,602 89		4,762 42	31,000		
Pierrepont.....	4,603 39		6,260 94			
Pitcairn.....	2,298 62		4,172 27			
Potsdam (including Norwood and Potsdam villages).....	11,915 94	1,173 01	31,922 27	86,100		
Rome.....	2,714 85		3,268 17	1,900		
Russell.....	8,085 58		10,532 52	10,400		
Stockholm.....	6,289 69		10,094 00			
Waddington (including Waddington village).....	4,766 71	128 00	7,922 52	8,000		
Total.....	\$209,330 35	\$24,620 83	\$449,849 69	\$1,300,400		
			County.....	350,176		
				\$1,650,576	\$200	

SARATOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Ballston (including part of Ballston Spa village)	17,685	2,206	\$1,808,046	\$1,629,700
Charlton	19,186	914	534,838	517,529
Clifton Park	28,896	1,953	1,691,052	1,342,180
Corinth (including Corinth village) ..	38,190	3,696	2,684,070	3,604,282
Day	42,212	473	139,738	129,502
Edinburg	38,893	595	150,735	206,630
Galway (including Galway village)....	27,750	1,101	462,662	475,669
Greenfield	42,696	1,481	1,328,429	1,028,349
Hadley	23,344	581	306,515	491,914
Half Moon	17,495	1,534	1,917,765	2,103,125
Malta	16,907	1,152	889,305	824,164
Mechanicville, city	640	8,166	3,329,355	3,983,075
Milton (including part of Ballston Spa village)	22,000	5,294	1,951,111	1,860,604
Moreau (including South Glens Falls village)	24,880	3,222	3,020,455	3,821,995
Northumberland	20,081	1,048	624,476	696,442
Providence	27,431	462	184,729	199,263
Saratoga Springs, city	23,781	13,181	10,629,510	8,529,438
Saratoga (including Schuylerville and Victory villages)	14,550	3,680	1,554,099	1,649,332
Stillwater (including Stillwater village)	24,792	3,882	2,106,171	2,165,383
Waterford (including Waterford village)	3,000	4,552	2,569,575	2,450,378
Wilton	21,100	826	639,370	713,082
Total	495,509	60,029	\$38,422,006	\$38,422,006

SCHENECTADY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Duanesburg (including Delanson village)	42,945	2,115	\$1,525,696	\$1,553,594
Glenville (including Scotia village)....	29,185	7,036	5,025,757	5,247,198
Niskayuna	7,629	3,149	2,222,533	2,384,965
Princetown	14,414	487	387,344	394,404
Rotterdam	21,139	7,853	3,371,323	3,629,933
Schenectady, city	5,081	88,723	72,653,232	71,975,801
Total	120,393	100,363	\$85,185,885	\$85,185,885

NOTE.—For continuation of this table, see page 309.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Saratoga county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalised valuation as fixed by State Tax Commission
Ballston (including part of Ballston Spa village).....	73	\$23,850		\$50,500	\$35,350
Charlton.....	68	6,600		14,700	9,408
Clifton Park.....	78	27,370		125,200	93,900
Corinth (including Corinth village).....	49	24,280	\$70,276	39,500	17,775
Day.....	71			400	238
Edinburg.....	48			1,500	675
Galway (including Galway village).....	64	2,550		6,403	4,032
Greenfield.....	85	15,820		20,200	8,844
Hadley.....	41			2,225	890
Half Moon.....	60	1,350		84,559	49,044
Malta.....	71			34,400	25,112
Mechanicville, city.....	55	22,700	318,061	266,900	133,450
Milton (including part of Ballston Spa village).....	69	7,300	453,340	175,149	113,847
Moresau (including South Glens Falls village).....	52		53,968	205,600	123,360
Northumberland.....	59	800		28,024	16,534
Providence.....	61	750		650	377
Saratoga Springs, city.....	82	124,325	202,789	587,000	475,470
Saratoga (including Schuylerville and Victory villages).....	62	14,800	91,554	114,750	68,850
Stillwater (including Stillwater village).....	64	27,950		256,074	169,009
Waterford (including Waterford village).....	69	3,500	63,984	525,750	368,025
Wilton.....	59	900		27,367	16,420
Total.....		\$304,845	\$1,253,852	\$2,566,851	\$1,730,600

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Schenectady county for the year 1920.

Duanesburg (including Delanson village).....	70	\$14,916		\$24,350	\$17,045
Glenville (including Scotia village).....	68			826,150	454,382
Niskayuna.....	66	15,610		395,000	197,500
Princtown.....	70	1,750		9,898	5,444
Rotterdam.....	66	5,000		327,173	147,228
Schenectady, city.....	72	327,800	\$732,126	5,490,649	3,568,922
Total.....		\$365,076	\$732,126	\$7,073,230	\$4,890,521

NOTE.—For continuation of this table, see page 310.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ballston (including part of Ballston Spa village).....	\$5,519 87	\$143 88	\$398 78	\$15,592 10	.....
Charlton.....	1,749 64	45 61	126 41	4,836 50	.....
Clifton Park.....	4,571 82	119 17	330 30	13,304 51	.....
Corinth (including Corinth village).....	12,112 84	315 73	875 12	33,693 51	.....
Day.....	432 30	11 27	31 23	1,426 34	.....
Edinburg.....	689 77	17 98	49 84	2,040 19	.....
Galway (including Galway village).....	1,596 39	41 61	115 34	5,167 43	.....
Greenfield.....	3,485 64	90 86	251 83	9,663 60	.....
Hadley.....	1,642 10	42 80	118 64	4,782 82	.....
Half Moon.....	7,025 14	183 11	507 55	20,177 62	.....
Malta.....	2,751 22	71 71	198 77	8,157 60	.....
Mechanicville, city.....	13,372 05	348 55	966 09	35,900 40	\$63,023 33
Milton (including part of Ballston Spa village).....	6,235 42	162 53	450 49	18,463 06	.....
Moreau (including South Glens Falls village).....	12,758 55	332 56	921 77	35,658 21	.....
Northumberland.....	2,327 53	60 67	168 16	6,702 60	.....
Providence.....	667 68	17 41	48 24	1,884 86	.....
Saratoga Springs, city.....	28,887 92	752 98	2,087 08	81,679 78	262,900 06
Saratoga (including Schuylerville and Victory villages).....	5,555 19	144 80	401 35	17,392 52	.....
Stillwater (including Stillwater village).....	7,321 77	190 84	528 98	20,534 45	.....
Waterford (including Waterford village).....	8,191 52	213 51	591 81	22,596 64	.....
Wilton.....	2,383 31	62 12	172 19	6,587 59	.....
Total.....	\$129,277 67	\$3,369 70	\$9,339 97	\$366,242 93	\$325,923 39

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg (including Delanson village).....	\$5,350 37	\$137 21	\$386 55	\$6,635 28	.....
Glenville (including Scotia village).....	17,898 90	458 93	1,293 15	22,197 39	.....
Niskayuna.....	8,188 68	209 95	591 62	10,155 23	.....
Princtown.....	1,351 33	34 64	97 63	1,675 86	.....
Rotterdam.....	12,399 25	317 92	895 81	15,376 98	.....
Schenectady, city.....	246,637 37	6,323 85	17,818 90	305,868 35	\$1,268,265 02
Total.....	\$291,825 90	\$7,482 50	\$21,083 66	\$361,909 09	\$1,268,265 02

NOTE.—For continuation of this table see, page 311.

— Continued

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Ballston (including part of Ballston Spa village).....	\$17,121 77	\$7,006 72	\$19,355 54	\$65,138 66	.0355
Charlton.....	9,321 80		6,600 75	22,740 71	.0420
Clifton Park.....	17,582 97		13,031 06	48,939 83	.0302
Corinth (including Corinth village).....	13,422 82	23,099 63	44,591 91	128,111 56	.0473
Day.....	5,151 74		2,117 75	9,170 63	.0656
Edinburg.....	4,262 83		2,280 81	9,341 42	.0620
Galway (including Galway village).....	10,525 90		7,067 79	24,534 46	.0538
Greenfield.....	16,082 34		9,938 65	39,512 92	.0293
Hadley.....	8,272 75		2,025 54	16,894 65	.0550
Half Moon.....	18,066 71		6,948 72	52,908 85	.0275
Malta.....	14,930 30		12,298 70	38,408 30	.0431
Mechanicville, city.....			141,270 00	254,880 42	.0597
Milton (including part of Ballston Spa village).....	20,168 35	21,020 18	46,272 39	112,773 02	.0575
Moreau (including South Glens Falls village).....	27,055 56	30,565 90	29,683 21	136,975 76	.0453
Northumberland.....	11,904 69		8,192 98	29,356 63	.0469
Providence.....	7,249 29		2,624 02	12,491 50	.0673
Saratoga Springs, city.....			111,475 00	487,782 82	.0474
Saratoga (including Schuylerville and Victory villages).....	18,887 91	12,316 77	22,528 76	77,227 30	.0492
Stillwater (including Stillwater village).....	17,874 69	4,510 98	16,119 23	67,080 94	.0314
Waterford (including Waterford village).....	46,923 19	16,753 29	35,259 10	139,529 06	.0507
Wilton.....	5,949 91		5,400 88	20,556 00	.0321
Total.....	\$290,755 52	\$115,273 47	\$545,162 79	\$1,785,345 44	.....

— Continued

and personal estate in Schenectady county, etc.

Duanesburg (including Delanson village).....	\$15,000 00		\$12,159 50	\$39,668 91	.0257
Glenville (including Scotia village).....	11,440 67	\$49,003 78	99,581 80	201,874 62	.0401
Niskayuna.....	14,980 27		18,106 61	52,232 36	.0233
Princtown.....	3,150 00		3,838 42	10,147 88	.0260
Rotterdam.....	19,018 26		105,470 18	158,478 40	.0454
Schenectady, city.....			1,114,181 97	2,869,095 46	.0391
Total.....	\$63,589 20	\$49,003 78	\$1,353,338 48	\$3,416,497 63	.....

NOTE.— For continuation of this table, see page 312.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Ballston (including part of Ballston Spa village).....	\$2,133 96	\$1 61		\$204 27	
Charlton.....	764 64	1 40		43 13	
Clifton Park.....	2,268 89	140 72		118 74	
Corinth (including Corinth village).....	2,994 01	682 82	\$1,000 00	99 58	\$736 96
Day.....	162 91		2,000 00		
Edinburg.....	204 54	2 71	2,000 00	83 71	
Galway (including Galway village).....	659 82	3 96	1,000 00	59 55	
Greenfield.....	882 35	31 37	2,000 00	70 90	
Hadley.....	432 08	201 34		33 13	
Half Moon.....	2,683 34	148 84		36 28	
Malta.....	1,247 33	65 51		74 55	
Mechanicville, city.....	4,270 79	4,460 40		274 58	2,757 38
Milton (including part of Ballston Spa village).....	3,126 86	4,955 06		151 90	4,456 16
Moreau (including South Glens Falls village).....	4,315 96	11,400 28		41 85	546 68
Northumberland.....	889 08	579 23		25 19	
Providence.....	266 69	1 34			
Saratoga Springs, city.....	13,625 91	8,788 23		603 73	2,086 39
Saratoga (including Schuylerville and Victory villages).....	2,148 03	1,977 55	2,000 00	41 46	915 04
Stillwater (including Stillwater village).....	2,963 28	5,189 67	2,000 00	122 26	
Waterford (including Waterford village).....	3,631 79	11,122 38		295 31	
Wilton.....	877 70	34 87		29 01	
Total.....	\$50,529 96	\$49,739 29	\$12,000 00	\$2,408 83	\$11,498 61

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg (including Delanson village).....	\$2,269 41	\$9 21	\$10,600 00	\$433 53	
Glensville (including Scotia village).....	6,278 56	43 51	5,000 00	2,836 34	
Niskayuna.....	2,996 97	40 80	4,160 00	958 87	
Princeton.....	576 36		4,160 00	157 92	
Rotterdam.....	4,806 84	1,078 75	4,160 00	2,419 73	
Schenectady, city.....	95,626 36	201,537 32		21,672 73	\$6,933 48
Total.....	\$112,554 50	\$202,709 59	\$28,080 00	\$28,479 12	\$6,933 48

NOTE.— For continuation of this table, see page 313.

— Concluded

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Ballston (including part of Ballston Spa village).....	\$5,567 36	\$4,140 87	\$12,048 07	\$71,750		
Charlton.....	2,136 03		2,945 20	2,000		
Clifton Park.....	2,833 02		5,351 37	7,400		
Corinth (including Corinth village).....	7,811 42	6,044 77	19,369 56	82,000		
Day.....	1,860 78		4,023 60			
Edinburg.....	2,772 90		5,063 86			
Galway (including Galway village).....	5,176 31		6,899 64			
Greenfield.....	4,932 97		7,917 29	1,600		
Hadley.....	1,561 65		2,228 20			
Half Moon.....	2,413 92		5,282 38			
Malta.....	3,243 19		4,630 58	28,000		
Mechanicville, city.....	15,462 41	6,291 06	33,516 62	246,971		\$36,942
Milton (including part of Ballston Spa village).....	11,430 41	12,422 63	36,543 02	199,250		
Moreau (including South Glens Falls Village).....	6,126 36	1,981 85	24,412 98	180,600		
Northumberland.....	2,446 42		3,939 92			
Providence.....	1,393 23		1,651 26	2,500		
Saratoga Springs, city.....	21,168 04	12,937 55	59,209 85	362,500		
Saratoga (including Schuylerville and Victory villages).....	6,246 07	3,693 59	17,021 74	36,400		
Stillwater (including Stillwater village).....	4,720 10	105 00	15,100 31	52,500		
Waterford (including Waterford village).....	6,820 29	71 00	21,940 77	127,891		
Wilton.....	2,269 52		3,211 10	25,842		
Total.....	\$118,392 40	\$47,683 32	\$292,309 41	\$1,437,204		
			County.....	497,000		
				\$1,934,204		\$38,942

— Concluded

and personal estate in Schenectady county, etc.

Duanesburg (including Delanson village).....	\$5,385 92		\$18,696 07			
Glenville (including Scotia village).....	13,983 03	611 00	28,752 44	\$357,400		\$30,581
Niskayuna.....	1,947 39		10,104 03	10,500		
Princtown.....	1,804 74		6,699 02	27,000		
Rotterdam.....	15,231 20		27,696 52	183,470	\$500	
Schenectady, city.....	119,191 50	624,666 52	1,069,627 91	5,280,739		181,423
Total.....	\$157,543 78	\$625,277 52	\$1,161,577 99	\$5,809,109		
			County.....	902,000		
				\$6,711,109	\$500	\$302,004

SCHOHARIE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Blenheim.....	19,432	516	\$213,997	\$213,994
Broome.....	27,421	743	284,850	279,663
Carlisle.....	21,212	961	583,151	583,142
Cobleskill (including Cobleskill village)	19,287	3,798	2,704,288	2,687,838
Conesville.....	24,433	652	291,475	291,471
Esperance (including Esperance vil- lage).....	11,875	890	663,670	637,749
Fulton.....	35,999	1,227	543,883	537,238
Gilboa.....	35,742	1,541	628,036	609,241
Jefferson.....	27,071	1,065	466,477	466,472
Middleburg (including Middleburg village).....	27,730	2,109	1,100,350	1,113,971
Richmondville (including Richmond- ville village).....	16,724	1,378	982,002	981,987
Schoharie (including Schoharie village)	18,202	2,132	1,088,915	1,130,314
Seward.....	21,863	1,193	701,375	701,365
Sharon (including Sharon Springs vil- lage).....	24,840	1,494	1,338,517	1,346,740
Summit.....	21,727	871	339,696	394,963
Wright.....	17,600	833	460,012	474,546
Total.....	370,048	21,303	\$12,440,694	\$12,440,694

NOTE.— For continuation of this table, see page 315.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Schoharie county for the year 1920.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Blenheim.....	80	\$12,336		\$1,549	\$1,317
Broome.....	82	500		1,960	1,560
Carlisle.....	80	13,370		4,125	3,506
Cobleskill (including Cobleskill village).....	81	89,450	\$309,759	63,400	45,648
Conesville.....	80			2,500	1,800
Esperance (including Esperance village).....	94	12,300		52,250	41,800
Fulton.....	81			3,447	2,861
Gilboa.....	83	9,830		5,574	4,348
Jefferson.....	80	8,000		8,649	5,622
Middleburg (including Middleburg village).....	79	28,125	100,388	20,624	16,087
Richmondville (including Richmondville village).....	80	15,800	95,068	18,449	13,837
Schoharie (including Schoharie village).....	77	26,000	72,107	27,150	19,005
Seward.....	80	8,050		10,300	7,725
Sharon (including Sharon Springs village).....	80	65,375	40,858	28,024	19,617
Summit.....	81	8,350		5,700	4,446
Wright.....	78	4,300		7,649	6,349
Total.....		\$301,786	\$618,200	\$261,340	\$195,528

NOTE.— For continuation of this table, see page 316.

SCHOHARIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blenheim.....	\$697 02	\$29 20	\$50 35	\$1,106 48	
Broome.....	840 85	35 22	60 75	2,728 47	
Carlisle.....	1,837 93	76 94	132 72	5,956 62	
Cobleskill (including Cobleskill village).....	8,496 18	355 89	613 84	27,549 20	
Conesville.....	897 62	37 60	64 85	2,910 57	
Esperance (including Esperance village).....	1,968 43	83 21	143 51	6,641 99	
Fulton.....	1,636 09	68 53	118 27	5,305 07	
Gilboa.....	1,906 54	79 86	137 74	6,182 90	
Jefferson.....	1,458 42	61 09	105 36	4,728 95	
Middleburg (including Middle- burg village).....	3,505 83	146 85	253 29	11,517 75	
Richmondville (including Rich- mondville village).....	3,066 34	128 44	221 54	9,942 73	
Schoharie (including Schoharie village).....	3,548 54	148 12	256 37	11,506 72	
Seward.....	2,179 96	91 31	157 49	7,068 60	
Sharon (including Sharon Springs village).....	4,332 46	181 48	313 00	14,048 16	
Summit.....	1,203 56	50 41	86 95	3,902 57	
Wright.....	1,474 66	61 77	106 49	4,781 66	
Total.....	\$39,068 43	\$1 635 92	\$2 822 52	\$125,876 44	

NOTE.— For continuation of this table, see page 317.

— Continued

and personal estate in Schoharie county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Blenheim.....	\$3,698 43		\$1,969 88	\$7,551 36	.0333
Broome.....	5,437 28		1,718 80	10,819 37	.0379
Carlisle.....	5,327 20		4,730 20	18,061 61	.0302
Cobleskill (including Cobleskill village).....	21,780 19	\$41 226 85	35,349 60	135,371 75	.0484
Conesville.....	4,224 52		2,542 63	10,677 79	.0366
Esperance (including Esperance village).....	6,740 03	918 92	4,529 50	21,043 59	.0311
Fulton.....	7,847 48		5,219 31	19,694 75	.0362
Gilboa.....	7,372 32		6,459 45	22,138 81	.0347
Jefferson.....	6,438 43		7,152 11	19,944 36	.0420
Middleburg (including Middleburg village).....	13,145 54	4 833 73	10,997 63	44,400 62	.0393
Richmondville (including Richmondville village).....	3,273 05	5 838 35	9,940 72	32,411 17	.0324
Schoharie (including Schoharie village).....	10,852 87		12,029 36	39,341 98	.0352
Seward.....	11,807 95		4,726 06	26,031 37	.0366
Sharon (including Sharon Springs village).....	13,135 26	7 639 93	11,100 37	50,750 76	.0361
Summit.....	4,476 22		4,922 44	14,642 15	.0367
Wright.....	7,765 02		3,945 36	18,124 96	.0390
Total.....	\$132,811 89	\$60 457 73	\$128,333 42	\$491,006 40	.....

NOTE.— For continuation of this table, see page 318.

SCHOHARIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Receipts				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock under article 2 of the Tax Law
Blenheim.....	\$306 18			\$30 50	
Broome.....	403 88			34 32	
Carlisle.....	830 26	\$3 50		54 40	
Cobleskill (including Cobleskill village).....	3,808 33	1,859 31		299 43	\$3,097 59
Coneville.....	413 12			22 10	
Esperance (including Esperance village).....	934 90	9 06		73 46	
Fulton.....	763 65	12 14		101 48	
Gilboa.....	783 96	62 38		50 02	
Jefferson.....	665 05			58 99	
Middleburg (including Middleburg village).....	1,551 92	19 56		104 46	1,003 88
Richmondville (including Richmondville village).....	1,388 86	14 62		187 03	941 37
Schoharie (including Schoharie village).....	1,551 46	106 30		188 38	721 07
Seward.....	1,065 35	49 03		128 06	
Sharon (including Sharon Springs village).....	1,872 30	15 74		255 97	408 57
Summit.....	553 90	60		61 71	
Wright.....	663 20	1 55		41 73	
Total.....	\$17,546 32	\$2,153 79	\$6,624 96	\$1,692 03	\$6,172 48

NOTE.— For continuation of this table, see page 319.

— Concluded

and personal estate in Schoharie county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Blenheim.....	\$2,397 34		\$2,734 02			
Broome.....	2,968 17		3,406 37			
Carlisle.....	1,941 39		2,829 55			
Cobleskill (including Cobleskill village).....	10,424 33	\$37 00	19,525 99	\$153,800		
Conesville.....	2,691 00		3,126 22			
Esperance (including Esperance village).....	1,763 59		2,781 01	3,000		
Fulton.....	4,422 09		5,299 36	3,150		
Gilboa.....	4,487 57		5,383 93			
Jefferson.....	4,456 32		5,180 36	2,900		
Middleburg (including Middleburg village).....	4,066 65	217 14	6,963 61			
Richmondville (including Richmondville village).....	3,436 74	293 90	6,262 52	36,600		
Schoharie (including Schoharie village).....	4,021 79		6,589 00	19,600		
Seward.....	2,423 16		3,655 59			
Sharon (including Sharon Springs village).....	4,354 16	10 00	6,916 74	28,190		
Summit.....	4,046 22		4,662 43			
Wright.....	2,526 37		3,232 85	1,400		
Total.....	\$60,426 89	\$558 04	\$95,174 51	\$248,640		

SCHUYLER

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Catharine (including Odessa village) ..	19,444	1,178	\$695,770	\$654,132
Cayuta	12,178	282	331,906	346,974
Dix (including Watkins village)	19,208	3,486	1,896,518	2,202,247
Hector (including Burdett village)	64,081	3,080	2,262,755	2,598,150
Montour (including Montour Falls village)	10,340	1,967	1,175,799	1,168,154
Orange	33,445	889	256,604	318,106
Rensselaer	16,723	1,166	1,856,594	1,040,311
Tyone	23,309	1,100	464,110	601,982
Total	198,728	13,098	\$8,930,056	\$8,930,056

SENECA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

Covert (including Interlaken village) ..	19,200	1,661	\$1,755,210	\$1,477,643
Fayette	34,010	2,215	2,632,397	2,864,065
Junius	16,500	829	809,190	768,699
Lodi	21,600	1,137	1,402,410	1,204,030
Ovid (including Ovid village)	18,700	2,856	1,777,175	1,706,153
Romulus	23,500	2,754	1,713,809	1,502,527
Seneca Falls (including Seneca Falls village)	14,500	7,179	4,962,156	5,573,619
Tyre	18,600	798	704,599	640,428
Varick	19,992	1,020	1,099,925	1,094,715
Waterloo (including Waterloo village) ..	13,000	4,287	3,479,364	3,504,356
Total	199,602	24,735	\$20,336,235	\$20,336,235

NOTE.— For continuation of this table, see page 321.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Schuyler county for the year 1920.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Catharine (including Odessa village)	74			\$40,100	\$26,065
Cayuga	67			898	566
Dix (including Watkins village)	60	\$9,800	\$191,141	113,998	71,818
Hector (including Burdett village)	61	17,800		40,874	28,612
Montour (including Montour Falls village)	70		45,385	74,898	56,174
Orange	56	1,230		6,698	3,684
Reading	125			26,498	16,694
Tyrone	54	4,050		7,725	4,635
Total		\$32,680	\$236,526	\$311,687	\$208,248

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Seneca county for the year 1920.*

Covert (including Interlaken village)	96	\$14,300		\$33,400	\$23,380
Fayette	74			55,975	40,302
Junius	85			32,700	24,525
Lodi	94	6,950		12,000	9,360
Ovid (including Ovid village)	84	4,050	\$49,000	18,100	15,385
Romulus	92	7,150		9,400	6,674
Seneca Falls (including Seneca Falls village)	71	113,500	355,444	628,649	446,341
Tyre	89			35,200	23,584
Varick	81	500		11,400	7,410
Waterloo (including Waterloo village)	80	94,850	87,520	295,598	221,699
Total		\$241,300	\$491,964	\$1,132,422	\$818,660

NOTE.— For continuation of this table, see page 322.

SCHUYLER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Catharine (including Odessa vil- lage).....	\$1,984 74	68 97	185 50	\$2,362 58	
Cayuta.....	1,052 77	36 59	98 38	1,253 20	
Dix (including Watkins village)...	6,711 16	233 23	627 23	7,988 76	
Hector (including Burdett village)	7,937 24	275 85	741 82	9,448 24	
Montour (including Montour Falls village).....	3,544 37	123 17	331 26	4,219 12	
Orange.....	968 92	33 67	90 56	1,153 36	
Reading.....	3,156 48	109 69	295 00	3,757 38	
Tyrone.....	1,838 81	63 90	171 86	2,188 84	
Total.....	\$27,194 49	\$945 07	\$2 541 61	\$32,371 48	

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken vil- lage).....	\$4,348 15	\$105 22	\$406 39	\$11,909 66	
Fayette.....	8,349 81	202 06	780 40	21,338 56	
Junius.....	2,244 88	54 33	209 82	5,455 83	
Lodi.....	3,519 67	85 18	328 96	8,766 80	
Ovid (including Ovid village)....	4,982 04	120 56	465 64	13,005 13	
Romulus.....	4,408 44	106 68	412 03	11,142 14	
Seneca Falls (including Seneca Falls village).....	16,582 31	401 28	1 549 84	41,970 56	
Tyre.....	1,870 74	45 27	174 85	4,904 08	
Varick.....	3,189 60	77 19	298 11	8,231 14	
Waterloo (including Waterloo village).....	10,470 01	253 37	978 56	26,906 68	
Total.....	\$59,965 65	\$1 451 14	\$5 604 60	\$153,630 58	

NOTE.— For continuation of this table, see page 323.

— Continued

and personal estate in Schuyler county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Catharine (including Odessa village)	\$7,167 88	\$1,877 04	\$11,309 75	\$24,956 46	.0358
Cayuta.....	2,418 88	.....	1,947 22	6,807 04	.0205
Dix (including Watkins village)....	15,243 56	46,282 26	24,625 01	101,711 21	.0536
Hector (including Burdett village)....	23,000 36	3,688 52	24,070 01	69,162 04	.0303
Montour (including Montour Falls village).....	6,320 91	12,829 88	17,957 90	45,326 61	.0385
Orange.....	5,433 81	.....	4,061 88	11,742 20	.0455
Reading.....	4,591 32	.....	4,735 98	16,645 85	.0896
Tyrone.....	3,989 13	.....	6,008 28	14,260 82	.0304
Total.....	\$68,165 85	\$64,677 70	\$94,716 03	\$290,612 23	.....

— Continued

and personal estate in Seneca county, etc.

Coyett (including Interlaken village).....	\$15,408 27	\$5,361 40	\$16,064 48	\$53,603 57	.0302
Fayette.....	19,839 94	.....	12,728 32	63,239 09	.0240
Junius.....	5,884 53	.....	5,715 22	19,564 61	.0241
Lodi.....	10,024 06	.....	12,413 47	35,138 14	.0249
Ovid (including Ovid village).....	20,778 41	3,758 24	16,573 86	59,683 88	.0335
Romulus.....	15,510 99	.....	7,988 97	39,569 25	.0229
Seneca Falls (including Seneca Falls village).....	19,552 00	68,690 37	33,784 52	182,530 88	.0447
Tyre.....	6,825 00	.....	4,773 12	18,593 06	.0263
Varick.....	8,694 67	.....	6,618 07	27,108 78	.0246
Waterloo (including Waterloo village).....	13,447 20	40,383 90	43,421 05	135,860 77	.0381
Total.....	\$135,965 07	\$118,193 91	\$160,081 08	\$634,892 03	.....

NOTE.— For continuation of this table, see page 324.

SCHUYLER

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Catharine (including Odeana village).....				\$255 75	
Cayuta.....				128 26	
Dix (including Watkins village).....				436 75	\$1,682 30
Hector (including Burdett village).....				394 68	
Montour (including Montour Falls village).....				388 66	449 52
Orange.....				65 92	
Reading.....				107 67	
Tyrone.....				93 02	
Total.....	\$10,899 44	\$10,226 03	\$2,985 97	\$2,370 71	\$2,331 82

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village).....	\$2,193 28	\$373 10		\$209 22	
Fayette.....	3,444 00	35 41	\$1,097 94	492 86	
Junius.....	1,104 55	92	1,097 94	115 07	
Lodi.....	1,797 41	1 42		216 78	
Ovid (including Ovid village).....	2,515 50	97 13		182 60	\$490 00
Romulus.....	2,028 42	27 22	1,097 94	362 60	
Seneca Falls (including Seneca Falls village).....	6,733 86	14,389 75		722 89	3,246 27
Tyre.....	943 92	21 41	1,097 94	94 87	
Varick.....	1,510 26	5 28	1,097 95	158 53	
Waterloo (including Waterloo village).....	4,308 32	2,142 67		262 92	875 21
Total.....	\$26,579 52	\$17,094 31	\$5,489 71	\$2,818 34	\$4,611 48

NOTE.— For continuation of this table, see page 325.

— Concluded

and personal estate in Schuyler county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Catharine (including Odessa village).....	\$4,368 17	\$193 02	\$4,816 94			
Cayuta.....	767 97		896 23			
Dix (including Watkins village)...	8,815 94	77 00	2,396 05	\$153,550		\$4,037
Hector (including Burdett village)...	9,563 52	1,999 15	12,467 35			
Montour (including Montour Falls village).....	3,701 84	20,678 23	25,218 23	14,260	\$1,755	
Orange.....	3,991 93		4,067 85			
Reading.....	1,712 94		1,820 61			
Tyrone.....	4,044 33		4,137 35			
Total.....	\$36,966 64	\$22,947 40	\$88,728 01	\$167 810		
			County.....	34,000		
				\$201,810	\$1,755	\$4,037

— Concluded

and personal estate in Seneca county, etc.

Covert (including Interlaken village).....	\$6,036 95	\$9 45	\$8,822 00	\$27,750		
Fayette.....	3,933 90		9,004 11			
Junius.....	1,609 05		3,927 53			
Lodi.....	2,811 41		4,827 02	9,050		
Ovid (including Ovid village).....	4,936 65	326 43	8,548 31	6,000		
Romulus.....	2,816 51		6,332 69		\$700	
Seneca Falls (including Seneca Falls village).....	9,487 98	679 27	35,280 02	204,566		\$14,308
Tyre.....	1,611 32		3,769 46			
Varick.....	2,106 65		4,878 67			
Waterloo (including Waterloo village).....	7,819 58		15,408 70	202,832		
Total.....	\$43,170 00	\$1,015 15	\$100,778 51	\$450,198		
			County.....	239,710		
				\$689,908	\$700	\$14,308

STEUBEN

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate or cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Addison (including Addison village)....	16 500	2 122	\$1 168 994	\$1 123 548
Avoca (including Avoca village).....	21 300	1 888	1 481 320	1 380 149
Bath (including Bath and Savona vil- lages).....	57 100	7 317	3 631 042	3 683 764
Bradford.....	14 500	570	296 089	307 316
Cameron.....	27 700	779	608 908	669 848
Campbell.....	24 999	1 032	760 426	836 530
Canisteo (including Canisteo village)..	32 200	2 901	1 569 807	1 592 600
Caton.....	22 700	688	541 572	549 435
Cohocton (including Cohocton village)	34 600	2 585	1 770 995	1 738 751
Corning, city.....	1 792	15 820	10 333 490	9 627 733
Corning (including South Corning vil- lage).....	22 000	2 857	1 245 117	1 306 753
Dansville.....	32 000	1 031	968 537	1 040 400
Erwin (including Painted Post village).	23 300	3 086	2,025,572	2,150,564
Freemont.....	19,600	645	533,050	572,600
Greenwood.....	24,700	941	551,409	541,369
Hartsville.....	23,200	545	251,577	255,230
Hornby.....	25,200	700	378,416	421,364
Hornell, city.....	1,536	15,025	7,856,420	7,797,222
Hornellsville (including Airport vil- lage and part of Almond village)...	26,200	1,829	1,723,042	1,605,362
Howard.....	34,900	1,127	664,845	674,498
Jasper.....	31,300	943	622,927	653,764
Lindley.....	23,000	1,024	544,864	585,291
Prattsburg (including Prattsburg vil- lage).....	30,600	1,683	809,425	954,926
Pulteney.....	19,600	1,062	692,618	726,904
Rathbone.....	20,600	761	693,445	736,235
Thurston.....	22,000	674	393,365	374,134
Troupsburg.....	35,700	1,406	561,822	610,692
Tuscarora.....	22,400	854	452,135	497,385
Urbana (including Hammondsport village).....	25,200	2,300	1,721,383	1,765,999
Wayland (including Wayland village).	23,400	3,004	1,866,350	1,914,724
Wayne.....	12,400	516	404,595	405,958
West Union.....	23,900	781	384,186	422,614
Wheeler.....	27,900	808	622,631	668,829
Woodhull (including Woodhull village)	33,600	1,343	689,198	707,061
Total.....	837,627	80,627	\$48,899,552	\$48,899,552

NOTE.— For continuation of this table, see page 327.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Steuben county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Addison (including Addison village).....	95	\$14,250	\$163,874	\$106,422	\$90,459
Avoca (including Avoca village).....	98	12,000	80,028	45,825	36,660
Bath (including Bath and Savona villages).....	90	105,200	308,003	145,274	101,692
Bradford.....	85	2,000	.....	1,771	1,364
Cameron.....	83	1,000	.....	7,475	5,083
Campbell.....	83	11,500	.....	15,698	11,774
Canistota (including Canistota village).....	90	14,600	83,350	122,395	79,557
Caton.....	90	1,200	.....	40,729	30,562
Cohocton (including Cohocton village).....	93	13,800	45,393	56,275	33,765
Corning, city.....	98	70,700	213,151	1,165,350	932,280
Corning (including South Corning village).....	87	2,175	.....	142,650	78,457
Dansville.....	85	8,700	.....	16,400	9,512
Erwin (including Painted Post village).....	86	2,150	.....	135,449	101,587
Freemont.....	85	4,000	.....	4,800	2,880
Greenwood.....	93	.....	36,714	56,824	37,604
Hartsville.....	90	.....	.....	849	467
Hornby.....	82	1,500	.....	1,700	986
Hornell, city.....	92	99,950	690,339	645,743	452,020
Hornellville (including Arkport village and part of Almond village).....	98	6,700	31,754	90,173	58,612
Howard.....	90	4,500	.....	10,422	6,983
Jasper.....	87	4,500	.....	20,824	14,577
Lindley.....	85	7,100	.....	19,550	11,339
Prattsburg (including Prattsburg village).....	86	3,800	75,012	15,473	11,605
Pulteney.....	87	9,800	.....	6,900	4,278
Rathbone.....	86	60	.....	5,475	4,380
Thurston.....	96	700	.....	5,100	4,335
Troupsburg.....	84	.....	.....	3,021	1,722
Tuscarora.....	83	2,500	.....	13,100	8,515
Urbana (including Hammondsport village).....	89	39,200	136,733	19,597	14,698
Wayland (including Wayland village).....	89	24,200	134,396	60,000	34,800
Wayne.....	91	1,000	.....	8,897	6,496
West Union.....	83	.....	.....	2,418	1,330
Wheeler.....	85	2,000	.....	9,022	6,586
Woodhull (including Woodhull village).....	89	.....	.....	5,795	3,883
Total.....	.....	\$470,785	\$1,998,747	\$3,007,396	\$2,200,747

NOTE.— For continuation of this table, see page 328.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Addison (including Addison village).....	\$3,694 21	\$85 81	\$345 27	\$7,362 45	.....
Avoca (including Avoca village).....	4,520 04	104 99	422 46	9,008 31	.....
Bath (including Bath and Savona villages).....	12,302 05	285 76	1,149 79	24,517 59	.....
Bradford.....	1,004 29	22 33	93 87	2,001 52	.....
Cameron.....	2,178 12	50 59	203 58	4,340 92	.....
Campbell.....	2,753 39	63 96	257 34	5,487 42	.....
Canistota (including Canistota village).....	5,218 27	121 21	487 72	10,399 86	.....
Caton.....	1,787 81	41 53	167 09	3,563 04	.....
Cochecton (including Cochecton village).....	5,690 20	132 18	531 83	11,340 39	.....
Corning, city.....	31,488 96	731 44	2,943 07	62,756 53	\$146,623 61
Corning (including South Corning village).....	4,249 84	98 72	397 22	8,469 80	.....
Dansville.....	3,406 23	79 12	318 36	6,788 51	.....
Erwin (including Painted Post village).....	6,989 45	162 36	653 26	13,929 76	.....
Freemont.....	1,872 11	43 49	174 97	3,781 06	.....
Greenwood.....	1,757 72	40 83	164 28	3,503 09	.....
Hartsville.....	828 68	19 25	77 45	1,651 54	.....
Hornby.....	1,372 96	31 89	128 32	2,736 26	.....
Hornell, city.....	25,640 61	596 60	2,396 46	51,100 95	133,125 93
Hornellsville (including Arkport village and part of Almond village).....	5,234 06	121 58	489 19	10,431 32	.....
Howard.....	2,204 58	51 20	206 06	4,393 65	.....
Jasper.....	2,137 26	49 65	199 76	4,259 49	.....
Lindley.....	1,923 38	44 68	179 77	3,833 24	.....
Prattsburg (including Prattsburg village).....	3,112 80	72 30	290 93	6,203 72	.....
Pulteney.....	2,391 94	55 56	223 56	4,767 06	.....
Rathbone.....	2,390 61	55 53	223 43	4,764 41	.....
Thurston.....	1,217 01	28 27	113 75	2,425 47	.....
Trouseburg.....	1,982 80	46 06	185 32	3,951 66	.....
Tuscarora.....	1,623 03	37 70	151 69	3,234 65	.....
Urbana (including Hammondsport village).....	5,861 14	136 15	547 80	11,681 07	.....
Wayland (including Wayland village).....	6,285 32	146 23	588 38	12,546 37	.....
Wayne.....	1,321 32	30 69	123 49	2,633 34	.....
West Union.....	1,372 15	31 87	128 25	2,734 65	.....
Wheeler.....	2,178 05	50 59	203 57	4,340 79	.....
Woodhull (including Woodhull village).....	2,295 69	53 33	214 56	4,575 24	.....
Total.....	\$160,286 08	\$3,723 45	\$14,981 84	\$319,465 13	\$279,749 54

NOTE.— For continuation of this table, see page 329.

— Continued

and personal estate in Steuben county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Addison (including Addison village).....	\$11,281 53	\$14,071 52	\$17,175 12	\$54,015 91	.0456
Avoca (including Avoca village)...	17,719 54	5,434 00	19,897 74	57,107 08	.0382
Bath (including Bath and Savona villages).....	36,767 49	29,418 56	46,850 33	151,291 57	.0404
Bradford.....	4,811 51		4,121 12	12,055 64	.0418
Cameron.....	10,290 15		6,127 79	23,191 15	.0380
Campbell.....	17,236 06		6,394 77	32,192 94	.0417
Canisteo (including Canisteo village).....	22,384 69	15,159 40	32,110 43	85,881 58	.0542
Caton.....	8,657 41		6,650 19	20,867 07	.0384
Cohocton (including Cohocton village).....	19,710 36	8,357 32	22,436 92	68,199 20	.0382
Corning, city.....			126,124 04	370,667 65	.0369
Corning (including South Corning village).....	27,073 21		14,650 13	54,938 92	.0440
Dansville.....	13,767 69		8,080 74	32,440 65	.0331
Erwin (including Painted Post village).....	18,246 45	15,000 00	34,429 01	89,410 29	.0440
Freemont.....	8,693 81		5,104 29	19,619 73	.0365
Greenwood.....	10,427 44		7,856 44	23,749 80	.0430
Hartsville.....	5,769 43		3,250 59	11,596 94	.0460
Hornby.....	10,679 79		5,129 39	20,078 61	.0528
Hornell, city.....			131,000 00	343,859 55	.0392
Hornellsville (including Arkport village and part of Almond village).....	22,835 42	1,394 60	11,637 97	52,144 14	.0301
Howard.....	11,938 81		9,301 84	28,096 13	.0419
Jasper.....	11,264 47		7,248 98	25,159 61	.0400
Lindley.....	11,763 05		7,284 69	25,028 81	.0453
Prattsburg (including Prattsburg village).....	16,115 33	2,081 00	12,111 61	39,987 69	.0442
Pulteney.....	11,763 04		7,746 14	26,947 90	.0383
Rathbone.....	9,707 79		6,319 27	23,461 04	.0338
Thurston.....	6,656 19		2,901 11	13,341 80	.0338
Troupsburg.....	11,417 90		8,885 47	26,469 21	.0471
Tuscarora.....	11,673 08		5,719 55	22,439 70	.0493
Urbana (including Hammondsport village).....	31,850 39	12,109 23	23,300 73	85,486 51	.0491
Wayland (including Wayland village).....	17,192 31	8,336 48	22,879 48	67,974 57	.0359
Wayne.....	6,376 60		3,097 16	13,582 60	.0334
West Union.....	8,628 44		3,360 35	16,525 71	.0430
Wheeler.....	10,228 78		5,644 20	22,045 98	.0362
Woodhull (including Woodhull village).....	19,468 91	743 16	8,417 60	35,768 49	.0518
Total.....	\$462,397 67	\$112,105 27	\$643,515 19	\$1,996,224 17	

NOTE.— For continuation of this table, see page 330.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Addison (including Addison village).....	\$1,527 70	\$144 93	\$364 58	\$136 22	\$1,638 74
Avoca (including Avoca village).....	2,088 07	803 07		132 87	800 28
Bath (including Bath and Savona villages).....	5,021 79	758 53	3,280 25	489 02	3,080 04
Bradford.....	385 60	15 97	1,233 64	12 69	
Cameron.....	865 62	64	1,727 17	125 50	
Campbell.....	1,077 82	10 09		136 69	
Canisteo (including Canisteo village).....	2,199 61	1,445 52		357 08	833 50
Caton.....	779 78			66 04	
Cohocton (including Cohocton village).....	2,491 03	1,056 25		203 27	453 94
Corning, city.....	14,031 59	21,155 19		2,046 03	2,131 52
Corning (including South Corning village).....	1,692 20	1 68	1,259 47	256 37	
Dansville.....	1,371 05	1 40		76 88	
Erwin (including Painted Post village).....	2,835 79	20,152 62		505 29	
Freemont.....	750 24	1 77		41 44	
Greenwood.....	788 00	7 64		80 04	367 15
Hartsville.....	359 23			44 44	
Hornby.....	537 60			30 51	
Hornell, city.....	11,059 63	8,009 04		1,735 52	6,903 40
Hornellsville (including Arkport village and part of Almond village).....	2,368 46	84 37		382 42	317 55
Howard.....	938 97	4 67	882 28	53 93	
Jasper.....	886 43	9 69	2,788 43	46 79	
Lindley.....	758 36	29 05		109 63	
Prattsburg (including Prattsburg village).....	1,284 86	100 38		93 53	750 13
Pulteney.....	989 60	150 90		66 20	
Rathbone.....	978 80	5 24	1,306 11	151 68	
Thurston.....	558 94			40 30	
Troupsburg.....	799 46	5 31		86 35	
Tuscarora.....	645 79			33 96	
Urbana (including Hammondsport village).....	2,390 97	647 63		127 56	1,367 34
Wayland (including Wayland village).....	2,609 89	1,144 04		410 80	1,343 96
Wayne.....	566 36	1 53	892 14	30 28	
West Union.....	525 94	14 54		50 45	
Wheeler.....	883 56	17 82	3,000 00	88 82	
Woodhull (including Woodhull village).....	979 74	48 61		54 69	
Total.....	\$68,028 48	\$55,828 12	\$16,734 07	\$8,303 27	\$19,987 55

NOTE.—For continuation of this table, see page 331.

— Concluded

and personal estate in Steuben county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Addison (including Addison village).....	\$4,615 38	\$213 84	\$8,641 39	\$3,000		
Avoca (including Avoca village)...	4,667 44	1,613 50	10,105 23	40,900		
Bath (including Bath and Savona villages).....	13,607 73	457 78	26,695 14	129,200		
Bradford.....	1,489 11		3,137 01			
Cameron.....	3,160 94		5,879 87			
Campbell.....	2,904 72		4,129 32			
Canisteo (including Canisteo village).....	6,283 06	264 27	11,383 04	64,000		\$2,572
Caton.....	3,123 94		3,969 76			
Cohoeton (including Cohoeton village).....	7,366 92	809 18	12,380 59	25,000		
Corning, city.....	21,271 35		60,635 68	683,259		
Corning (including South Corning village).....	4,419 04		7,628 76			
Dansville.....	3,015 39		4,464 72	3,500		
Erwin (including Painted Post village).....	6,168 89	5,956 00	35,618 59	61,000		
Freemont.....	2,762 46		3,555 91	1,000		
Greenwood.....	4,192 12		5,434 95			
Hartsville.....	2,188 06		2,591 73	1,500		
Hornby.....	3,079 76		3,647 87			
Hornell, city.....	18,737 21	13,655 98	60,100 78	409,000		76,082
Hornellsville (including Arkport village and part of Almond village).....	3,424 68		6,577 48	15,840		
Howard.....	4,446 62		6,326 47			
Jasper.....	4,120 34		7,851 58			
Lindley.....	3,218 57		4,115 61			
Prattsburg (including, Prattsburg village).....	6,161 97		8,390 87		\$2,200	
Pulteney.....	3,131 76		4,338 46			
Rathbone.....	3,017 44		5,459 27			
Thurston.....	2,408 12		3,007 36			
Trouseburg.....	5,518 62		6,409 74			
Tuscarora.....	2,904 94		3,584 69			
Urbana (including Hammondsport village).....	8,692 50	219 05	13,445 05	13,000		
Wayland (including Wayland village).....	6,368 95	1,236 83	13,114 47	33,000		
Wayne.....	1,155 63		2,645 92			
West Union.....	2,161 76		2,752 69			
Wheeler.....	2,792 55		6,782 75			
Woodhull (including Woodhull village).....	5,164 34	194 44	6,441 82			
Total.....	\$177,742 31	\$24,620 87	\$371,244 67	\$1,483,199	\$2,200	\$78,654

SUFFOLK

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Babylon (including Amityville and Babylon villages).....	24,172	11,315	\$7,263,213	\$8,012,619
Brookhaven (including Bellport, Patchogue and Shoreham villages)...	138,903	21,847	21,069,411	21,455,378
East Hampton (including East Hampton village and part of Sag Harbor village).....	57,023	4,852	6,190,780	7,317,301
Huntington (including Northport village).....	54,037	13,893	29,024,869	21,831,555
Islip (including Brightwaters; Ocean Beach and Saltaire villages).....	62,531	20,709	22,043,296	23,533,251
Riverhead.....	40,733	5,753	5,042,397	5,855,440
Shelter Island (including Dering Harbor village).....	13,051	890	2,145,051	1,971,984
Smithtown.....	32,897	9,114	5,555,587	6,340,244
Southampton (including Southampton village and part of Sag Harbor village).....	79,018	11,614	15,795,793	17,139,917
Southold (including Greenport village).....	29,965	10,147	7,905,421	8,578,129
Total.....	532,330	110,134	\$122,035,818	\$122,035,818

SULLIVAN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Bethel.....	59,528	1,849	\$526,296	\$586,378
Callicoon.....	35,015	1,739	340,416	318,593
Cochecton.....	22,985	1,112	438,137	445,706
Delaware.....	20,293	1,740	450,692	405,574
Fallsburg (including Woodridge village).....	48,324	4,769	1,031,161	1,005,269
Forestburg.....	36,435	405	247,874	165,703
Fremont.....	31,173	1,435	425,087	397,837
Highland.....	33,050	875	182,427	164,166
Liberty (including Liberty village)...	48,951	6,030	1,163,948	1,237,877
Lumberland.....	32,325	480	252,316	218,719
Mamakating (including Wurtaboro village).....	61,500	2,395	867,328	882,312
Neversink.....	45,480	1,609	173,605	213,784
Rockland.....	53,864	3,247	784,932	834,788
Thompson (including Monticello village).....	48,715	4,597	952,052	1,012,523
Tusten.....	26,259	881	322,170	269,212
Total.....	603,897	33,163	\$8,158,441	\$8,158,441

NOTE.— For continuation of this table, see page 333.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Suffolk county for the year 1920.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Babylon (including Amityville and Babylon villages).....	60	\$46,600	\$352,189	\$556,300	\$333,780
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	65	112,800	471,807	827,058	520,947
East Hampton (including East Hampton village and part of Sag Harbor village).....	56	.....	208,200	217,100	119,405
Huntington (including Northport village).....	88	68,600	461,061	701,124	490,787
Islip (including Brightwaters, Ocean Beach and Saltaire villages).....	62	356,700	430,219	1,017,400	712,180
Riverhead.....	57	114,200	132,501	92,500	71,225
Shelter Island (including Dering Harbor village).....	72	39,500	.....	25,200	19,656
Smithtown.....	58	114,000	49,885	124,200	81,972
Southampton (including Southampton village and part of Sag Harbor village).....	61	99,625	543,673	607,249	382,567
Southold (including Greenport village).....	61	54,250	306,362	100,549	63,346
Total.....	.....	\$1,006,275	\$2,955,897	\$4,268,680	\$2,795,865

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Sullivan county for the year 1920.*

Bethel.....	21	.....	.....	\$7,950	\$2,22
Callicoon.....	25	\$4,575	\$38,649	11,700	2,691
Cochecton.....	23	2,250	.....	11,248	3,712
Delaware.....	26	1,625	86,963	14,850	3,267
Fallsburg (including Woodridge village).....	24	4,750	75,041	50,200	9,036
Forestburg.....	35	3,800	.....	8,200	1,640
Freemont.....	25	1,000	.....	5,448	1,362
Highland.....	26	2,345	.....	1,846	277
Liberty (including Liberty village).....	22	29,550	258,230	101,100	20,220
Lumberland.....	27	79,500	.....	2,000	300
Mamakating (including Wurtsboro village).....	23	.....	.....	22,700	6,129
Neversink.....	19	.....	.....	4,000	828
Rockland.....	22	7,175	146,604	31,500	7,875
Thompson (including Monticello village).....	22	.....	127,621	66,050	15,852
Tusten.....	28	4,000	.....	55,300	11,060
Total.....	.....	\$140,570	\$733,108	\$394,692	\$86,475

NOTE.— For continuation of this table, see page 334.

SUFFOLK

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Babylon (including Amityville and Babylon villages).....	\$28,086 56	\$871 50	\$2,029 19	\$24,971 20	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	75,165 60	2,332 33	5,430 55	66,861 35	.....
East Hampton (including East Hampton village and part of Sag Harbor village).....	25,500 96	791 27	1,842 39	22,683 63	.....
Huntington (including Northport village).....	76,322 55	2,368 22	5,514 14	55,766 66	.....
Islip (including Brightwaters Ocean Beach and Saltire villages).....	83,257 04	2,583 40	6,015 14	74,058 85	.....
Riverhead.....	20,804 34	645 54	1,503 07	18,505 88	.....
Shelter Island (including Dering Harbor village).....	7,010 07	217 52	506 46	6,235 60	.....
Smithtown.....	22,493 19	697 95	1,625 00	20,008 16	.....
Southampton (including Southampton village and part of Sag Harbor village).....	60,080 00	1,864 24	4,340 66	53 442 58	.....
Southold (including Greenport village).....	30,084 04	933 48	2,173 51	26,760 38	.....
Total.....	\$428,804 35	\$13,305 45	\$30,980 20	\$369,294 29	.....

SULLIVAN

Statement of the aggregate valuation of real

Bethel.....	\$5,730 21	\$71 04	\$414 00	\$13,162 60	.....
Callicoon.....	3,158 08	39 14	228 16	7,254 24	.....
Cochecton.....	4,377 54	54 27	316 27	10,055 37	.....
Delaware.....	3,979 24	49 42	287 48	9,140 43	.....
Fallsburg (including Woodridge village).....	9,870 14	122 35	713 09	22,672 17	.....
Forestburg.....	1,656 40	20 53	119 68	3,804 89	.....
Freemont.....	3,897 54	48 32	281 58	8,952 79	.....
Highland.....	1,627 13	20 18	117 56	3,737 76	.....
Liberty (including Liberty village).....	12,385 60	153 63	894 82	28,450 18	.....
Lumberland.....	2,914 27	36 13	210 54	6,694 20	.....
Mamakating (including Wurtsboro village).....	8,622 15	106 87	622 92	19,805 52	.....
Never sink.....	2,089 15	25 90	150 94	4,798 86	.....
Rockland.....	8,227 86	101 99	594 45	18,899 76	.....
Thompson (including Monticello village).....	9,894 61	122 41	714 86	22,728 62	.....
Tusten.....	2,669 90	33 09	192 90	6,132 85	.....
Total.....	\$81,099 82	\$1,005 27	\$5,859 25	\$186,290 24	.....

NOTE.— For continuation of this table, see page 335.

— Continued

and personal estate in Suffolk county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Babylon (including Amityville and Babylon villages).....	\$72,480 31	\$57,203 00	\$146,908 64	\$332,550 40	.0454
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	226,255 97	60,330 42	229,673 71	666,049 93	.0315
East Hampton (including East Hampton village and part of Sag Harbor village).....	47,847 43	7,091 20	80,705 61	186,462 49	.0301
Huntington (including Northport village).....	129,916 21	26,301 43	195,007 47	491,196 68	.0168
Islip (including Brightwaters, Ocean Beach and Saltaire villages).....	251,947 20		188,557 81	606,419 44	.0270
Riverhead.....	70,693 84		65,453 40	177,606 07	.0344
Shelter Island (including Dering Harbor village).....	7,505 65		12,233 48	33,708 78	.0154
Smithtown.....	45,926 72		45,565 83	136,316 94	.0240
Southampton (including Southampton village and part of Sag Harbor village).....	245,411 62	85,165 33	172,521 39	622,825 82	.0368
Southold (including Greenport village).....	62,937 99	25,382 23	128,086 08	276,357 71	.0347
Total.....	\$1,160,922 94	\$261,473 61	\$1,264,713 42	\$3,529,494 26	.....

— Continued

and personal estate in Sullivan county, etc.

Bethel.....	\$11,942 38		\$8,536 76	\$39,856 99	.0757
Calliooon.....	9,707 25		15,623 61	36,010 48	.1043
Cochecton.....	11,173 63		6,366 86	32,343 94	.0734
Delaware.....	22,078 25		12,401 36	47,936 18	.1062
Fallsburg (including Woodridge village).....	42,410 71	\$4,297 46	50,918 07	131,003 99	.1264
Forestburg.....	10,295 08		2,827 10	18,723 68	.0743
Freemont.....	18,005 19		10,997 00	42,182 42	.0989
Highland.....	11,258 91		6,065 82	22,827 37	.1235
Liberty (including Liberty village).....	34,603 92	23,386 11	38,685 92	138,560 18	.1160
Lumberland.....	8,918 29		4,166 23	22,939 66	.0909
Mamakating (including Wurtsboro village).....	20,933 48	1,493 00	20,273 51	71,857 45	.0828
Nevermink.....	10,262 16		7,875 02	25,202 03	.1451
Rockland.....	28,082 03		30,613 48	86,519 57	.1092
Thompson (including Monticello village).....	37,449 54	20,919 66	41,270 83	133,100 53	.1398
Tusten.....	13,503 38		5,534 77	28,066 89	.0860
Total.....	\$290,624 20	\$50,096 23	\$262,156 35	\$877,131 36	.....

NOTE. — For continuation of this table, see page 336.

SUFFOLK

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Babylon (including Amityville and Babylon villages).....	\$10,080 39	\$3,271 57	\$2,084 55	\$1,349 71	\$3,393 81
Brookhaven (including Bellport, Patchogue, and Shoreham villages).....	29,194 42	1,771 44	6,037 53	2,439 06	4,459 66
East Hampton (including East Hampton village and part of Sag Harbor village).....	7,828 61	46 01	1,793 44	736 00	1,906 48
Huntington (including Northport village).....	20,939 96	1,290 95	4,736 00	2,562 58	4,559 85
Islip (including Brightwaters, Ocean Beach and Saltaire villages).....	31,189 35	539 48	6,959 00	2,703 74	3,991 99
Riverhead.....	6,868 55	387 87	1,552 40	585 20	1,204 11
Shelter Island (including Dering Harbor village).....	2,983 40	36 45	620 07	43 36	.....
Smithtown.....	7,474 83	256 90	1,718 99	356 80	457 43
Southampton (including Southampton village and part of Sag Harbor village).....	22,638 47	4,014 57	4,652 02	1,014 28	4,164 97
Southold (including Greenport village).....	10,935 02	2,348 00	2,376 07	624 22	3,019 76
Total.....	\$150,133 00	\$13,963 24	\$32,530 07	\$12,414 95	\$27,158 06

SULLIVAN

Statement of the aggregate valuation of real

Bethel.....	\$735 64	\$8 70	\$892 48	\$494 20	.....
Callicoon.....	476 30	132 58	649 08	339 84	\$386 50
Cochecton.....	627 70	7 04	421 90	152 98	.....
Delaware.....	640 76	3 40	475 99	292 63	869 64
Fallsburg (including Woodridge village).....	1,044 58	160 86	1,081 80	3,900 34	750 42
Forestburg.....	348 58	.....	356 99	60 46	.....
Freemont.....	605 57	170 15	649 08	158 54	.....
Highland.....	246 59	56 21	416 49	127 23	.....
Liberty (including Liberty village).....	1,592 18	270 79	1,006 07	2,238 59	2,583 30
Lumberland.....	352 11	1 32	464 35	18 47	.....
Mamakating (including Wurtsboro village).....	1,284 44	74 78	1,022 30	551 31	.....
Neverink.....	244 78	24 53	778 91	128 20	.....
Rockland.....	999 40	375 85	778 90	420 30	1,466 05
Thompson (including Monticello village).....	1,279 76	273 36	957 39	2,618 66	1,276 22
Tusten.....	456 97	10 91	356 99	181 17	.....
Total.....	\$10,935 36	\$1,570 48	\$10,298 72	\$11,682 92	\$7,332 13

NOTE.— For continuation of this table, see page 337.

— Concluded

and personal estate in Suffolk county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Babylon (including Amityville and Babylon villages).....	\$15,033 02		\$35,213 05	\$198,920		
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	31,474 39	\$252 00	75,628 50	252,608	\$2,400	
East Hampton (including East Hampton village and part of Sag Harbor village).....	10,747 99	131 00	23,189 53	171,000		
Huntington (including Northport village).....	25,297 51	251 00	59,637 85	140,400		
Islip (including Brightwaters, Ocean Beach and Saltire villages).....	25,581 72		70,965 28	43,500		
Riverhead.....	8,783 10		19,381 23	90,400		
Shelter Island (including Dering Harbor village).....	1,727 48		5,410 76	5,000		
Smithtown.....	6,537 54		16,802 49	17,750		
Southampton (including Southampton village and part of Sag Harbor village).....	20,251 25	3,612 51	60,348 07	377,140		
Southold (including Greenport village).....	18,065 55	387 59	37,756 21	126,663		
Total.....	\$163,499 55	\$4,634 10	\$404,332 97 County....	\$1,423,381 828,000	\$3,400	
				\$2,251,381		

— Concluded

and personal estate in Sullivan county, etc.

Bethel.....	\$3,984 90		\$6,115 92			
Callicoon.....	7,880 73		9,865 03	\$26,000		
Cochecton.....	2,537 34		3,746 96			
Delaware.....	5,093 49		7,375 91	8,000		
Fallsburg (including Woodbridge village).....	10,061 52	\$3,390 25	20,389 77	126,100		
Forestburg.....	4,890 67		5,656 70	11,500		
Freemont.....	1,250 36		2,833 70	1,200		
Highland.....	1,811 33		2,657 85			
Liberty (including Liberty village).....	8,067 65	10,820 06	26,578 64	158,890		
Lumberland.....	1,726 07		2,552 32			
Mamakating (including Wurtsboro village).....	7,063 92		9,996 75	2,240		
Neversink.....	5,081 07		6,257 49		\$300	
Rockland.....	9,261 94		13,302 44	43,100		
Thompson (including Monticello village).....	13,814 18	2,319 02	22,538 59	373,000		
Tusten.....	1,678 83		2,684 87		525	
Total.....	\$84,204 00	\$16,529 33	\$142,552 94 County....	\$750,030 116,500		
				\$866,530	\$820	

TIOGA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Barton (including Waverly village)...	35,463	6,746	\$4,024,438	\$3,830,689
Berkshire.....	18,992	805	499,656	501,449
Candor (including Candor village)....	57,513	2,639	1,328,008	1,377,699
Newark Valley (including Newark Valley village).....	30,928	1,839	958,021	951,120
Nichols (including Nichols village)....	20,919	1,392	1,151,824	1,143,527
Owego (including Owego village).....	61,774	6,707	4,734,640	4,911,797
Richford.....	22,921	831	462,164	453,954
Spencer (including Spencer village)...	30,420	1,526	917,359	846,999
Tioga.....	35,738	1,677	1,196,498	1,255,374
Total.....	314,668	24,212	\$15,272,608	\$15,272,608

TOMPKINS

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Caroline.....	34,747	1,542	\$883,640	\$896,238
Danby.....	33,286	1,143	753,995	772,710
Dryden (including Dryden and Free- ville villages).....	58,286	3,186	2,496,479	2,506,235
Enfield.....	22,207	867	598,443	613,297
Groton (including Groton village)....	30,725	4,122	2,263,110	2,249,004
Ithaca, city.....	2,940	17,004	15,217,077	15,122,242
Ithaca (including Cayuga Heights vil- lage).....	16,293	1,480	2,260,199	2,246,112
Lanning.....	37,789	2,380	1,741,775	1,748,581
Newfield (including Newfield village).	36,997	1,456	885,855	880,334
Ulysses (including Trumansburg vil- lage).....	19,818	2,105	1,411,625	1,477,445
Total.....	293,088	35,285	\$28,512,198	\$28,512,198

NOTE.— For continuation of this table, see page 339.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Tioga county for the year 1920.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Barton (including Waverly village).....	97	\$25 550	\$324 567	\$244 274	\$200 305
Berkshire.....	92			6 100	4 636
Candor (including Candor village).....	89		73 908	9 150	6 588
Newark Valley (including Newark Valley village).....	93	1,500	33,946	15,900	11,448
Nichols (including Nichols village).....	93	8,350	41,325	77,998	58,499
Owego (including Owego village).....	89	66,100	346,504	274,750	225,295
Richford.....	94			4,623	3,652
Spencer (including Spencer village).....	100	13,300	40,617	13,574	8,959
Tioga.....	88	2,800		15,474	10,213
Total.....		\$117,600	\$860,867	\$661,843	\$529,595

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
and city of Tompkins county for the year 1920.*

Caroline.....	97	\$4,500		\$10,850	\$8,680
Danby.....	96			5,550	3,885
Dryden (including Dryden and Freeville villages).....	98	250	\$67,675	54,373	44,042
Enfield.....	96			11,800	8,024
Groton (including Groton village).....	99	27,250	148,099	31,050	24 640
Ithaca, city.....	99		762,914	1,151,249	863,437
Ithaca (including Cayuga Heights village).....	99			51,900	35,811
Lansing.....	98	3,500		22,600	13,560
Newfield (including Newfield vil- lage).....	99	6,300		13,900	11,815
Ulysses (including Trumansburg village).....	94	18,400	91,202	40,150	24,090
Total.....		\$60,200	\$1,069,890	\$1,393,422	\$1,038,184

NOTE.— For continuation of this table, see page 340.

TIOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barton (including Waverly village).....	\$11 262 68	\$455 70	\$1 052 65	\$37 832 29	.....
Berkshire.....	1 464 54	59 26	136 88	4 919 51	.....
Candor (including Candor village).....	4 023 77	162 80	376 08	13 516 19	.....
Newark Valley (including Newark Valley village).....	2 782 28	112 57	260 04	9 345 89	.....
Nichols (including Nichols village).....	3 364 23	136 12	314 43	11 300 74	.....
Owego (including Owego village).....	14 538 68	588 24	1 358 84	48 836 64	.....
Richford.....	1 325 81	53 65	123 92	4 453 56	.....
Spencer (including Spencer village).....	2 512 62	101 66	234 84	8 440 10	.....
Tioga.....	3 674 71	148 68	343 44	12 343 61	.....
Total.....	\$44 949 32	\$1 818 68	\$4 201 12	\$150 988 53	.....

TOMPKINS

Statement of the aggregate valuation of real

Caroline.....	\$2 823 27	\$109 84	\$263 87	\$6 085 16	.....
Danby.....	2 421 98	94 32	226 36	5 243 53	.....
Dryden (including Dryden and Freeville villages).....	7 856 33	305 64	734 28	16 930 89	.....
Enfield.....	1 922 32	74 78	179 66	4 137 74	.....
Groton (including Groton village).....	7 134 69	277 56	666 83	15 374 56	.....
Ithaca, city.....	47 401 47	1 844 10	4 430 33	102 218 28	\$220 941 70
Ithaca (including Cayuga Heights village).....	7 040 21	273 89	658 00	15 134 59	.....
Lansing.....	5 491 72	213 65	513 27	11 811 81	.....
Newfield (including Newfield village).....	2 779 06	108 12	259 74	6 012 39	.....
Ulysses (including Trumansburg village).....	4 688 57	182 40	438 21	10 102 09	.....
Total.....	\$89 559 62	\$3 484 30	\$8 370 55	\$193 051 04	\$220 941 70

NOTE.— For continuation of this table, see page 341.

— Continued

and personal estate in Tioga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Barton (including Waverly village).....	\$17,288 54	\$37,958 35	\$59,822 94	\$165,673 15	.0409
Berkshire.....	6,416 51	.....	6,549 53	19,546 23	.0391
Candor (including Candor village).....	18,420 70	3,345 31	18,605 72	58,450 57	.0440
Newark Valley (including Newark Valley village).....	9,714 40	.....	12,954 83	35,170 01	.0366
Nichols (including Nichols village).....	13,930 31	2,265 90	11,825 13	43,136 86	.0371
Owego (including Owego village).....	58,374 64	66,596 28	54,493 23	244,786 55	.0509
Richford.....	7,820 12	.....	6,101 99	19,879 05	.0430
Spencer (including Spencer village).....	9,866 29	2,702 83	13,077 58	36,935 92	.0388
Tioga.....	13,177 23	.....	14,783 80	44,471 47	.0370
Total.....	\$155,008 74	\$112,868 67	\$198,214 75	\$668,049 81	.....

— Continued

and personal estate in Tompkins county, etc.

Caroline.....	\$11,287 29	.....	\$10,016 58	\$30,586 01	.0344
Danby.....	10,469 20	.....	9,800 79	28,256 18	.0374
Dryden (including Dryden and Freeville villages).....	33,301 35	\$3, 018 75	26,012 85	88,160 09	.0353
Enfield.....	7,322 56	.....	4,780 93	18,417 99	.0307
Groton (including Groton village).....	24,344 10	12,676 91	48,214 61	108,689 26	.0474
Ithaca, city.....	.....	.....	189,372 86	566,208 74	.0336
Ithaca (including Cayuga Heights village).....	10,542 00	2,376 99	20,592 95	56,618 63	.0250
Lansing.....	17,398 34	.....	19,331 44	54,760 23	.0313
Newfield (including Newfield village).....	20,160 40	751 91	10,439 84	40,511 46	.0454
Ulysses (including Trumansburg village).....	28,689 06	.....	15,122 48	59,222 81	.0414
Total.....	\$163,514 30	\$18,824 56	\$353,685 33	\$1,051,431 40	.....

NOTE.— For continuation of this table, see page 342.

TIOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Barton (including Waverly village).....	\$5,472 73	\$2,197 11	\$1,875 00	\$739 26	\$3,245 67
Berkshire.....	719 89	16 31	1,085 80	50 49	.....
Candor (including Candor village)....	1,890 99	16 30	1,100 00	198 61	739 09
Newark Valley (including Newark valley village).....	1,354 86	48 99	1,100 00	169 71	339 47
Nichols (including Nichols village)....	1,637 46	26 64	2,594 89	176 97	413 25
Owego (including Owego village).....	6,749 56	672 41	1,100 00	1,416 53	3,465 05
Richford.....	627 48	76 99	965 00	91 40	.....
Spencer (including Spencer village)....	1,107 38	91 76	1,100 00	200 08	406 17
Tioga.....	1,717 97	160 35	1,625 00	273 74	.....
Total.....	\$21,278 32	\$3,306 86	\$12,545 69	\$3,316 79	\$8,608 70

TOMPKINS

Statement of the aggregate valuation of real

Caroline.....	\$1,206 67	\$4 11	.....	\$142 24	.....
Danby.....	1,086 01	2 74	.....	141 07	.....
Dryden (including Dryden and Freeville villages).....	3,539 59	245 71	\$1,710 00	661 11	\$669 98
Enfield.....	844 67	1 34	2,000 00	86 84	.....
Groton (including Groton village)....	3,056 93	4,099 31	2,516 11	492 37	1,466 19
Ithaca, city.....	22,202 89	16,110 53	.....	2,239 74	7,552 96
Ithaca (including Cayuga Heights village).....	2,936 25	2,510 84	298 30	322 95	.....
Lansing.....	2,212 24	2,637 15	1,854 51	422 59	.....
Newfield (including Newfield village).....	1,206 68	3 12	1,250 00	98 72	.....
Ulysses (including Trumansburg village).....	1,930 69	313 10	1,855 00	193 47	902 91
Total.....	\$40,222 62	\$25,927 95	\$11,483 92	\$4,910 10	\$10,592 04

NOTE.— For continuation of this table, see page 343.

— Concluded

and personal estate in Tioga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Barton (including Waverly village)	\$14,514 30	\$1,035 84	\$29,079 91	\$205,500		
Berkshire	2,633 12		4,505 61			
Candor (including Candor village)	8,230 62	1,363 14	13,538 75	22,500		
Newark Valley (including Newark Valley village)	7,913 35		10,926 38			
Nichols (including Nichols village)	8,452 85	6 00	13,308 06	15,000		
Owego (including Owego village)	14,708 49	197 00	28,309 04	53,000		
Richford	2,700 62		4,461 49			
Spencer (including Spencer village)	4,829 63		7,735 02			
Tioga	4,977 21		8,754 27			
Total	\$68,960 19	\$2,601 98	\$120,618 53	\$296,000		
			County	56,000		
				\$352,000		

— Concluded

and personal estate in Tompkins county, etc.

Caroline	\$5,057 28		\$6,410 30	\$2,000	\$140	
Danby	4,356 12		5,585 94	6,000		
Dryden (including Dryden and Freeville villages)	9,402 05	\$89 63	16,318 07	32,000		\$4,045
Enfield	2,859 94		5,792 79	1,200		
Groton (including Groton village)	9,126 64	1,813 20	22,670 75	266,800		
Ithaca, city	27,801 76		75,907 88	1,539,500		343,847
Ithaca (including Cayuga Heights village)	2,195 20		8,263 54	33,480		500
Lansing	6,297 50		13,423 99	2,750		
Newfield (including Newfield village)	5,730 32	63 00	8,351 84	8,000		
Ulysses (including Trumansburg village)	7,045 92		12,241 09	12,000		
Total	\$79,872 73	\$1,965 83	\$174,966 19	\$1,903,730	\$140	\$348,392

ULSTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Denning.....	63,668	419	\$384,955	\$405,546
Esopus.....	22,247	3,913	1,735,590	2,908,865
Gardiner.....	26,588	1,088	482,570	711,737
Hardenburg.....	53,646	420	154,092	162,334
Hurley.....	20,849	846	675,048	622,263
Kingston, city.....	4,377	26,688	18,869,272	13,915,038
Kingston.....	4,504	166	32,096	39,448
Lloyd.....	19,352	3,079	2,480,090	2,078,331
Marbletown.....	31,696	2,017	992,939	1,626,538
Marlboro (including Marlboro village).....	14,300	3,274	1,387,060	1,826,570
New Palts (including New Palts village).....	19,979	2,163	777,629	1,509,099
Olive.....	37,168	1,237	835,675	1,369,475
Plattkill.....	20,890	1,798	404,815	746,321
Rochester.....	51,575	2,188	620,891	790,706
Rosendale (including Rosendale village).....	10,912	1,959	656,035	863,909
Saugerties (including Saugerties village).....	37,603	8,245	4,633,305	3,416,805
Shandaken (including Pine Hill village).....	67,811	2,372	1,296,608	1,471,040
Shawangunk.....	35,039	2,087	772,687	1,628,039
Ulster.....	15,077	2,622	1,167,681	1,076,375
Wawarsing (including Ellenville village).....	73,470	6,910	1,814,598	3,041,284
Woodstock.....	36,957	1,488	650,440	614,953
Total.....	667,708	74,979	\$40,824,676	\$40,824,676

WARREN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Bolton.....	35,217	1,184	\$1,187,937	\$1,119,075
Caldwell (including Lake George village).....	19,960	1,297	1,367,822	1,221,785
Chester.....	45,507	1,572	444,510	467,148
Glens Falls, city.....	2,745	16,638	10,241,315	10,624,253
Hague.....	36,688	1,028	373,162	360,611
Horicon.....	37,761	754	208,530	264,360
Johnsburg.....	111,182	2,242	771,899	746,896
Luzerne.....	32,965	1,018	479,636	331,931
Queensbury.....	36,964	2,584	1,900,131	1,882,735
Stony Creek.....	52,519	651	231,065	193,364
Thurman.....	49,393	680	234,162	241,636
Warrensburg.....	34,792	2,025	878,230	839,215
Total.....	496,693	31,673	\$18,318,999	\$18,318,999

NOTE.— For continuation of this table, see page 345.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Ulster county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Denning.....	70	.....	.....	\$300	\$60
Esopus.....	44	\$2,500	.....	141,400	63,630
Gardiner.....	50	.....	.....	9,800	4,410
Hardenburg.....	70	2,550	.....	448	112
Hurley.....	80	.....	.....	17,400	10,440
Kingston, city.....	100	178,600	\$1,364,668	1,265,649	949,237
Kingston.....	60	.....	.....	1,080	630
Lloyd.....	88	.....	115,439	1,074,800	537,400
Marbletown.....	45	20,200	.....	14,800	8,140
Mariboro (including Marlboro village).....	56	13,500	97,962	59,700	23,880
New Paltz (including New Paltz village).....	38	.....	239,506	77,250	27,810
Olive.....	45	2,650	.....	12,500	4,375
Plattekill.....	40	1,275	.....	12,200	4,880
Rochester.....	58	1,500	.....	11,000	3,850
Rosendale (including Rosendale village).....	56	2,100	.....	13,800	5,244
Saugerties (including Saugerties village).....	100	.....	439,196	132,100	92,470
Shandaken (including Pine Hill village).....	65	10,500	.....	42,474	24,210
Shawangunk.....	35	10,300	37,776	25,900	9,842
Ulster.....	80	150	.....	68,800	34,400
Warwarsing (including Ellenville village).....	44	.....	294,423	90,848	24,529
Woodstock.....	78	1,950	.....	7,800	3,900
Total.....	.....	\$247,775	\$2,588,870	\$3,080,019	\$1,833,449

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Warren county for the year 1920.

Boiton.....	72	.....	.....	\$21,150	\$12,267
Caldwell (including Lake George village).....	76	\$95,100	\$49,182	62,874	41,497
Chester.....	65	.....	.....	15,500	8,990
Glens Falls, city.....	65	.....	1,590,187	563,900	333,340
Hague.....	64	5,000	.....	3,000	1,200
Horicon.....	54	8,400	.....	5,550	1,665
Johnsburg.....	70	.....	86,875	20,650	10,325
Luzerne.....	98	.....	.....	13,800	5,106
Queensbury.....	69	1,000	.....	99,800	56,886
Stony Creek.....	86	.....	.....	1,800	900
Thurman.....	66	.....	.....	16,600	6,972
Warrensburg.....	71	.....	179,661	53,700	26,850
Total.....	.....	\$109,500	\$1,905,905	\$878,324	\$510,998

NOTE.— For continuation of this table, see page 346.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Denning.....	\$1 489 06	\$45 69	\$107 58	\$3 039 82	
Esopus.....	10 689 83	327 98	772 31	21 825 15	
Gardiner.....	2 613 32	80 18	188 81	5 334 94	
Hardenburg.....	606 41	18 58	43 74	1 235 89	
Hurley.....	2 294 80	70 10	165 07	4 698 33	
Kingston, city.....	51 748 45	1,587 72	3,738 69	80,049 73	\$424,175 70
Kingston.....	144 85	4 44	10 46	286 67	
Lloyd.....	7,631 13	234 14	551 33	15,580 80	
Marbletown.....	6,046 43	185 51	436 84	12,345 48	
Marlboro (including Marlboro vil- lage).....	6,756 30	207 29	488 12	13,795 95	
New Paltz (including New Paltz village).....	5,541 04	170 01	400 33	11,321 58	
Olive.....	5,038 11	154 58	363 99	10,288 50	
Plattekill.....	2,744 99	84 22	198 32	5,604 15	
Rochester.....	2,908 79	89 25	210 15	5,939 62	
Rosendale (including Rosendale village).....	3,179 78	97 56	229 73	6,496 29	
Saugerties (including Saugerties village).....	12,545 70	384 91	906 39	25,619 83	
Shandaken (including Pine Hill village).....	5,439 86	166 90	393 02	11,107 98	
Shawangunk.....	6,015 58	184 57	434 61	12,285 17	
Ulster.....	3,952 74	121 28	285 57	8,070 91	
Wawarsing (including Ellenville village).....	11,166 86	342 62	806 78	22,817 95	
Woodstock.....	2,265 11	69 50	163 65	4,627 82	
Total.....	\$150,808 14	\$4,627 03	\$10,895 49	\$282,351 56	\$424,175 70

WARREN

Statement of the aggregate valuation of real

Bolton.....	\$4,433 92	\$103 34	\$320 34	\$14,604 88	
Caldwell (including Lake George village).....	5,217 67	121 61	376 96	17,184 04	
Chester.....	1,850 90	43 14	133 72	6,103 59	
Glens Falls, city.....	42,094 67	981 08	3,041 23	138,862 98	\$171,191 42
Hague.....	1,591 23	37 09	114 96	5,245 22	
Horicon.....	1,080 71	25 19	78 08	3,560 08	
Johnsburg.....	2,959 26	68 97	213 80	9,752 65	
Luzerne.....	1,315 15	30 65	95 02	4,333 41	
Queensbury.....	7,463 61	173 95	539 23	24,602 02	
Stony Creek.....	726 51	16 93	52 49	2,393 74	
Thurman.....	957 39	22 31	69 17	3,153 70	
Warrensburg.....	3,325 08	77 49	240 22	10,962 37	
Total.....	\$73,016 10	\$1,701 75	\$5,275 22	\$240,758 68	\$171,191 42

NOTE.— For continuation of this table, see page 347.

— Continued

and personal estate in Ulster county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Denning.....	\$9,303 75		\$2,254 40	\$16,240 30	.0421
Esopus.....	21,105 87		20,624 33	75,345 27	.0433
Gardiner.....	11,854 81		6,014 40	26,086 46	.0540
Hardenburg.....	5,110 53		3,010 99	10,025 14	.0640
Hurley.....	5,257 55		5,444 91	17,890 76	.0265
Kingston, city.....			169,590 90	730,891 19	.0428
Kingston.....	1,740 86		790 08	2,936 36	.0930
Lloyd.....	31,673 68		28,242 86	83,913 94	.0338
Marbletown.....	13,334 96		9,126 91	41,476 13	.0409
Marlboro (including Marlboro village).....	19,721 07	\$4,927 60	20,978 57	66,874 90	.0477
New Paltz (including New Paltz village).....	10,411 88	11,860 05	3,637 17	43,342 06	.0557
Olive.....	8,023 18		7,171 16	31,039 52	.0370
Plattekill.....	8,651 20		9,095 76	26,378 64	.0649
Rochester.....	10,758 57		8,306 51	28,212 89	.0453
Rosendale (including Rosendale village).....	10,536 33	3,500 00	7,211 07	31,250 76	.0474
Saugerties (including Saugerties village).....	30,700 63	25,676 68	54,927 81	150,761 95	.0325
Shandaken (including Pine Hill village).....	27,327 53	1,700 00	19,108 14	65,243 43	.0499
Shawangunk.....	30,272 17		14,629 72	63,821 82	.0815
Ulster.....	25,250 18		14,861 77	52,542 45	.0450
Wawarsing (including Ellenville village).....	31,715 58	24,179 72	41,979 60	133,009 11	.0732
Woodstock.....	11,835 84		4,945 57	23,907 49	.0366
Total.....	\$324,585 97	\$71,844 05	\$451,952 63	\$1,721,240 57	

— Continued

and personal estate in Warren county, etc.

Bolton.....	\$20,420 06		\$10,383 75	\$50,266 29	.0423
Caldwell (including Lake George village).....	20,528 64	\$7,881 65	19,735 93	71,046 50	.0485
Chester.....	12,073 71		13,330 31	33,535 37	.0754
Glens Falls, city.....			116,968 77	473,140 15	.0403
Hague.....	12,326 06		6,746 31	26,060 87	.0689
Horicon.....	5,796 56		5,219 15	15,759 77	.0726
Johnsburg.....	25,692 01		18,194 86	56,881 55	.0736
Luzerne.....	13,510 60		15,144 21	34,429 04	.0717
Queensbury.....	19,023 28		17,170 14	68,972 23	.0362
Stony Creek.....	11,276 56		4,204 02	18,670 25	.0805
Thurman.....	11,033 80		2,731 46	17,967 83	.0767
Warrensburg.....	17,435 35		14,851 59	46,892 10	.0533
Total.....	\$169,116 63	\$7,881 65	\$244,680 50	\$913,621 95	

NOTE.— For continuation of this table, see page 348.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Denning.....	\$199 28		\$500 00	\$34 91	
Esopus.....	2,447 07	\$1,626 59	1,200 00	393 65	
Gardiner.....	674 74	12 19	1,200 00	142 83	
Hardenburg.....	206 73	21 78	1,500 00	20 16	
Hurley.....	928 11	1 51	1,150 00	74 86	
Kingston, city.....	21,955 07	10,512 07		2,734 45	\$13,509 25
Kingston.....	43 59			19 18	
Lloyd.....	2,961 93	247 11	850 00	1,019 99	1,142 85
Marbletown.....	1,381 43	3 28	1,000 00	120 95	
Marlboro (including Marlboro village).....	1,920 06	427 94	500 00	587 49	969 82
New Palts (including New Palts village).....	1,055 57	78 59	2,000 00	585 28	2,371 11
Olive.....	1,162 71	4 76	400 00	50 40	
Plattekill.....	565 42	145 00	1,500 00	246 95	
Rochester.....	864 69	93 48	1,316 67	299 95	
Rosendale (including Rosendale village).....	934 96	399 59	1,000 00	463 52	
Saugerties (including Saugerties village).....	3,235 14	5,886 67	2,500 00	1,227 72	4,348 05
Shandaken (including Pine Hill village).....	1,744 35	548 42	500 00	547 97	
Shawangunk.....	1,073 49	375 60	300 00	174 72	373 99
Ulster.....	1,634 05	79 21	1,600 00	667 04	
Wawarsing (including Ellenville village).....	1,953 02	238 51	2,150 00	1,489 28	2,914 80
Woodstock.....	847 55	14 83	750 00	149 47	
Total.....	\$47,788 96	\$20,717 11	\$21,916 67	\$11,050 77	\$25,629 87

WARREN

Statement of the aggregate valuation of real

Bolton.....	\$1,655 60	\$78 21		\$53 30	
Caldwell (including Lake George village).....	1,881 99	222 28		253 65	\$486 91
Chester.....	631 16	9 24		53 07	
Glens Falls, city.....	14,503 64	14,215 55		1,596 35	13,762 86
Hague.....	515 29	430 55	\$2,000 00	6 79	
Horicon.....	288 54	25 08		109 75	
Johnsburg.....	1,095 47	191 83		246 01	823 79
Luzerne.....	471 64	2 67		24 71	
Queensbury.....	2,487 72	2,662 84	1,656 80	322 34	
Stony Creek.....	279 39	28 14	1,656 80	40 30	
Thurman.....	837 73		3,531 50	51 32	
Warrensburg.....	1,135 71	1,714 88	3,031 50	40 56	1,778 65
Total.....	\$25,283 88	\$19,581 27	\$11,876 60	\$2,798 15	\$16,852 21

NOTE.—For continuation of this table, see page 349.

— Concluded

and personal estate in Ulster county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Denning.....	\$2,446 66		\$3,180 85			
Esopus.....	4,958 19		10,625 50	\$5,000		
Gardner.....	2,163 67		4,193 43	5,000		
Hardenburg.....	2,411 53		4,180 20			
Hurley.....	2,065 10		4,219 58			
Kingston, city.....	33,455 20	\$4,161 83	86,327 87	869,000		
Kingston.....	300 50		363 27			
Lloyd.....	6,886 22		13,108 10	36,800		
Marbletown.....	3,864 40		6,370 06			
Marlboro (including Marlboro village).....	5,202 92	235 00	9,843 23	32,777		
New Paltz (including New Paltz village).....	2,244 74	75 00	8,410 29	70,700		\$3,764
Olive.....	3,188 57		4,806 44			
Plattekill.....	3,425 43		5,882 80	4,627		
Rochester.....	4,186 11		6,760 88			
Rosendale (including Rosendale village).....	2,189 15		4,987 22	8,000		
Saugerties (including Saugerties village).....	12,547 11	3,530 72	33,275 41	116,305		
Shandaken (including Pine Hill village).....	3,725 04	30 00	7,095 78	34,500		
Shawangunk.....	5,091 37		7,389 17	12,150		
Ulster.....	2,421 31		6,401 61			
Wawarsing (including Ellenville village).....	17,216 55	322 99	26,285 15	87,500		
Woodstock.....	2,030 06		3,791 91			
Total.....	\$122,019 83	\$8,355 54	\$257,478 75	\$1,282,359		
			County.....	330,000		
				\$1,612,359		\$3,764

— Concluded

and personal estate in Warren county, etc.

Bolton.....	\$3,420 75		\$5,207 86	\$6,500		
Caldwell (including Lake George village).....	3,665 31	\$87 00	6,597 14		\$3,153	
Chester.....	6,718 13		7,411 60	12,500		
Glens Falls, city.....	14,368 05	376,001 91	434,448 36	221,850		
Hague.....	1,803 05		4,755 68	2,500		
Horicon.....	2,811 45		3,234 82			
Johnsburg.....	6,109 96		8,467 06	8,000		
Lusarne.....	3,856 20		4,355 22	11,000		
Queensbury.....	5,117 50		12,247 20			
Stony Creek.....	2,855 49		4,860 12	2,000		
Thurman.....	1,631 76		5,552 31	5,500		
Warrensburg.....	4,614 15		12,315 45	5,000		
Total.....	\$56,971 80	\$376,088 91	\$509,452 82	\$274,850		
			County.....	135,076		
				\$409,926		\$3,153

WASHINGTON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Argyle (including Argyle village).....	34,481	1,535	\$852,853	\$729,511
Cambridge (including part of Cam- bridge village).....	22,943	1,620	1,050,103	975,226
Dresden.....	30,960	495	270,240	373,785
Easton.....	38,944	1,851	1,463,982	1,189,674
Fort Ann (including Fort Ann village).....	63,766	2,357	913,845	1,060,854
Fort Edward (including Fort Edward village).....	14,674	5,845	2,222,018	2,579,473
Granville (including Granville village).....	33,041	4,966	2,523,269	2,448,275
Greenwich (including Greenwich vil- lage).....	25,602	4,268	2,872,532	2,558,076
Hampton.....	13,252	552	449,063	389,265
Hartford.....	26,674	1,102	547,320	515,660
Hebron.....	34,523	1,184	805,655	689,139
Jackson.....	23,333	836	667,215	619,639
Kingsbury (including Hudson Falls village).....	28,825	7,336	3,142,059	3,782,613
Putnam.....	20,139	528	441,415	462,835
Salem (including Salem village).....	31,797	2,235	1,125,593	1,161,481
White Creek (including part of Cam- bridge village).....	26,578	2,170	1,509,519	1,362,942
Whitehall (including Whitehall village).....	30,692	6,008	2,778,728	2,736,991
Total.....	500,224	44,888	\$23,635,439	\$23,635,439

WAYNE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

Arcadia (including Newark village)....	29,609	9,266	\$6,639,971	\$6,794,117
Butler.....	21,884	1,452	1,026,682	1,183,680
Galen (including Clyde village).....	33,830	4,172	4,014,562	4,213,076
Huson.....	21,714	1,416	1,147,018	1,173,646
Lyons (including Lyons village).....	21,262	5,559	4,928,702	4,584,656
Macedon (including Macedon village).....	22,686	2,202	2,466,972	2,433,004
Marion.....	17,787	2,158	1,925,230	1,751,043
Ontario.....	19,721	2,620	1,814,571	1,880,198
Palmyra (including Palmyra village).....	19,419	4,040	4,642,440	4,418,804
Rose.....	20,521	1,928	1,463,396	1,497,368
Savannah (including Savannah village).....	21,826	1,524	1,670,278	1,589,817
Sodus (including Sodus village).....	39,871	4,408	3,281,595	3,443,873
Walworth.....	20,727	1,997	1,356,720	1,338,039
Williamson.....	20,755	3,293	2,636,420	2,569,166
Wolcott (including Red Creek and Wolcott villages).....	21,439	2,792	1,575,641	1,719,701
Total.....	353,051	48,827	\$40,590,188	\$40,590,188

NOTE.—For continuation of this table, see page 351.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Washington county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Argyle (including Argyle village)...	76	\$4,250	\$65,776	\$14,100	\$10,998
Cambridge (including part of Cambridge village).....	70	.....	.....	23,100	18,018
Dresden.....	47	400	.....	11,000	4,400
Easton.....	80	13,580	.....	42,474	36,103
Fort Ann (including Fort Ann village).....	56	53,800	.....	29,549	18,025
Fort Edward (including Fort Edward village).....	56	7,000	125,207	257,874	167,618
Granville (including Granville village).....	67	99,350	257,934	73,950	53,244
Greenwich (including Greenwich village).....	73	35,950	114,738	156,274	109,392
Hampton.....	75	.....	.....	7,900	5,293
Hartford.....	69	9,600	.....	10,400	8,320
Hebron.....	76	3,600	.....	8,050	6,440
Jackson.....	70	4,300	.....	7,900	6,320
Kingsbury (including Hudson Falls village).....	54	.....	501,954	259,800	124,704
Putnam.....	62	8,800	.....	28,600	17,160
Salem (including Salem village).....	63	63,800	138,145	22,425	14,576
White Creek (including part of Cambridge village).....	72	14,000	104,547	46,998	31,019
Whitehall (including Whitehall village).....	66	96,050	150,000	303,400	209,346
Total.....	.....	\$414,480	\$1,458,301	\$1,303,794	\$840,976

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Wayne county for the year 1920.

Aroadia (including Newark village).....	80	\$73,700	\$423,920	\$404,649	\$311,580
Butler.....	71	7,650	.....	9,449	6,142
Galen (including Clyde village).....	78	14,300	77,343	310,922	233,192
Huson.....	80	300	.....	21,200	13,356
Lyons (including Lyons village).....	88	94,800	201,761	499,374	349,562
Macedon (including Macedon village).....	83	.....	.....	63,049	47,287
Marion.....	90	8,700	33,808	16,900	10,140
Ontario.....	79	8,540	49,348	206,550	123,930
Palmyra (including Palmyra village).....	86	23,900	130,694	122,324	100,306
Rose.....	80	13,250	42,381	32,000	21,440
Savannah (including Savannah village).....	86	3,550	.....	281,749	211,312
Sodus (including Sodus village).....	78	24,400	60,760	280,724	117,904
Walworth.....	83	3,750	.....	9,000	5,940
Williamson.....	84	20,200	158,268	229,549	126,252
Wolcott (including Red Creek and Wolcott villages).....	75	17,550	171,604	79,170	45,127
Total.....	.....	\$314,590	\$1,349,887	\$2,566,609	1,723,470

NOTE.— For continuation of this table, see page 352.

WASHINGTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Argyle (including Argyle village).....	\$2,381 64	\$64 30	\$172 07	\$5,479 55	.....
Cambridge (including part of Cambridge village).....	3,165 38	85 46	228 69	7,282 70	.....
Dresden.....	1,214 52	32 79	87 75	2,794 13	.....
Easton.....	3,905 55	105 44	282 17	8,985 90	.....
Fort Ann (including Fort Ann village).....	3,617 94	97 68	261 39	8,323 95	.....
Fort Edward (including Fort Edward village).....	8,395 17	226 65	606 53	19,315 50	.....
Granville (including Granville village).....	8,269 08	223 25	597 42	19,025 38	.....
Greenwich (including Greenwich village).....	8,419 69	227 32	608 35	19,371 90	.....
Hampton.....	1,263 48	34 11	91 28	2,906 74	.....
Hartford.....	1,704 89	46 03	123 17	3,922 36	.....
Hebron.....	2,248 49	60 70	162 45	5,173 09	.....
Jackson.....	2,025 18	54 68	146 32	4,659 29	.....
Kingsbury (including Hudson Falls village).....	12,277 60	331 47	887 02	28,248 27	.....
Putnam.....	1,530 83	41 33	110 60	3,521 89	.....
Salem (including Salem village).....	3,977 02	107 37	287 33	9,150 11	.....
White Creek (including part of Cambridge village).....	4,469 27	120 66	322 89	10,282 72	.....
Whitehall (including Whitehall village).....	9,195 48	248 25	664 35	21,156 87	.....
Total.....	\$78,061 21	\$2,107 49	\$5,639 78	\$179,600 35	.....

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark vil- lage).....	\$22,350 37	\$488 95	\$2,088 52	\$32,865 55	.....
Butler.....	3,874 73	84 82	362 29	5,695 60	.....
Galen (including Clyde village).....	13,749 84	300 96	1,285 56	20,211 88	.....
Huson.....	3,816 83	83 58	357 00	5,609 25	.....
Lyons (including Lyons village).....	15,226 44	333 15	1,423 04	22,388 02	.....
Macedon (including Macedon village).....	7,911 73	173 22	739 88	11,628 50	.....
Marion.....	5,730 10	125 28	535 14	8,428 88	.....
Ontario.....	6,144 94	134 47	574 37	9,034 42	.....
Palmyra (including Palmyra vil- lage).....	14,452 57	316 30	1,351 04	21,247 01	.....
Rose.....	4,917 11	107 55	459 38	7,231 36	.....
Savannah (including Savannah village).....	5,182 75	113 44	484 55	7,618 67	.....
Sodus (including Sodus village).....	11,282 49	246 92	1,054 71	16,586 47	.....
Walworth.....	4,364 69	95 53	408 04	6,416 34	.....
Williamson.....	8,418 84	184 35	787 43	12,372 52	.....
Wolcott (including Red Creek and Wolcott villages).....	5,668 64	123 68	528 30	8,349 07	.....
Total.....	\$133,092 07	\$2,912 20	\$12,439 25	\$195,683 54	.....

NOTE.— For continuation of this table, see page 353.

— Continued

and personal estate in Washington county, etc.

CITIES AND TOWNS	TAXES — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Argyle (including Argyle village)...	\$12,833 22	\$2,207 01	\$7,199 83	\$30,337 62	.0353
Cambridge (including part of Cambridge village).....	11,125 36	1,563 35	6,653 42	30,104 36	.0286
Dresden.....	8,588 95	.....	5,099 86	17,818 00	.0658
Easton.....	23,451 81	.....	8,710 09	45,440 96	.0307
Fort Ann (including Fort Ann village).....	14,675 99	1,367 04	11,017 18	39,361 17	.0406
Fort Edward (including Fort Edward village).....	26,379 00	30,999 96	39,401 71	125,324 52	.0562
Granville (including Granville village).....	23,667 09	18,000 00	48,814 24	118,596 46	.0452
Greenwich (including Greenwich village).....	22,819 57	16,150 21	30,379 76	97,976 80	.0335
Hampton.....	6,557 50	.....	1,922 41	12,775 52	.0284
Hartford.....	16,290 60	.....	5,793 85	37,880 90	.0500
Hebron.....	11,248 07	.....	5,842 57	24,735 37	.0305
Jackson.....	9,167 16	.....	4,174 46	20,227 09	.0301
Kingsbury (including Hudson Falls village).....	14,629 25	55,270 40	61,338 40	172,982 41	.0550
Putnam.....	7,402 55	.....	4,261 47	16,868 67	.0374
Salem (including Salem village)...	14,276 66	7,599 00	14,210 53	49,608 02	.0417
White Creek (including part of Cambridge village).....	11,240 68	6,253 44	19,631 34	52,321 00	.0343
Whitehall (including Whitehall village).....	21,268 66	40,386 42	65,889 64	158,809 67	.0552
Total.....	\$255,622 12	\$179,796 83	\$340,340 76	\$1,041,168 54	.....

— Continued

and personal estate in Wayne county, etc.

Arcadia (including Newark village)...	\$34,130 85	\$90,822 04	\$87,156 04	\$269,902 32	.0402
Butler.....	12,373 13	.....	5,784 85	28,175 42	.0272
Galen (including Clyde village)....	28,851 27	25,731 08	27,282 33	117,412 92	.0291
Huron.....	14,540 78	.....	7,539 86	31,947 30	.0278
Lyons (including Lyons village)....	25,497 85	55,707 83	42,413 72	162,990 05	.0324
Macedon (including Macedon village).....	12,892 24	3,237 95	17,112 84	53,696 36	.0217
Marion.....	16,360 80	.....	18,405 06	49,585 26	.0256
Ontario.....	15,113 04	.....	20,662 51	51,663 75	.0283
Palmyra (including Palmyra village).....	16,000 00	32,398 26	35,050 84	120,816 02	.0258
Rose.....	13,813 43	.....	15,139 04	41,667 87	.0282
Savannah (including Savannah village).....	18,249 16	5,787 53	15,112 62	52,548 72	.0313
Sodus (including Sodus village)....	45,129 58	1,860 00	38,696 48	114,556 65	.0347
Watworth.....	10,797 81	.....	15,813 50	37,895 91	.0278
Williamson.....	21,875 00	.....	27,940 18	71,678 32	.0269
Wolcott (including Red Creek and Wolcott villages).....	13,733 60	18,316 43	29,405 42	76,125 14	.0477
Total.....	\$299,358 54	\$233,861 12	\$403,515 29	\$1,280,862 01	.....

NOTE.— For continuation of this table, see page 354.

WASHINGTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 283 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Argyle (including Argyle village)....	\$1,320 70	\$23 22	.....	\$105 39	\$651 19
Cambridge (including part of Cambridge).....	1,893 36	.....	\$1,893 02	157 33	.....
Dresden.....	381 39	.....	.....	150 40	.....
Easton.....	1,839 06	1,459 49	628 28	121 20	.....
Fort Ann (including Fort Ann village).....	1,332 24	55 30	1,893 02	184 77	.....
Fort Edward (including Fort Edward village).....	3,119 29	1,433 84	.....	408 59	1,239 55
Granville (including Granville village).....	3,505 02	531 20	630 23	365 60	2,553 54
Greenwich (including Greenwich village).....	3,547 09	6,750 71	.....	230 37	1,135 99
Hampton.....	625 22	117 92	628 28	530 00	.....
Hartford.....	775 49	2 81	.....	60 08	.....
Hebron.....	1,142 63	2 06	1,298 01	25 77	.....
Jackson.....	950 54	.....	.....	95 88	.....
Kingsbury (including Hudson Falls village).....	3,930 71	21,670 06	.....	568 45	4,969 35
Putnam.....	620 27	18 43	.....	191 44	.....
Salem (including Salem village).....	1,600 23	616 88	.....	176 97	1,299 15
White Creek (including part of Cambridge village).....	1,108 19	2,322 02	.....	319 91	1,035 03
Whitehall (including Whitehall village).....	3,390 06	2,531 65	1 * 628 * 28	794 * 94	1,485 00
Total.....	\$30,982 14	\$37,534 13	\$7,594 12	\$4,487 09	\$14,368 80

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village).....	\$9,101 84	\$8,587 37	\$3,260 41	\$603 33	\$4,196 82
Butler.....	1,481 40	25 63	.....	85 08	.....
Galen (including Clyde village).....	4,933 88	922 19	.....	452 20	765 70
Huron.....	1,789 48	1 77	3,260 41	112 08	.....
Lyons (including Lyons village).....	5,495 03	1,093 60	.....	341 14	1,997 43
Macedon (including Macedon village).....	2,697 35	74 24	3,260 41	270 03	.....
Marion.....	2,410 75	529 13	.....	215 67	334 70
Ontario.....	2,719 46	263 58	3,260 41	373 26	488 55
Palmyra (including Palmyra village).....	5,916 24	15,977 40	.....	437 51	1,293 87
Rose.....	2,111 58	223 47	.....	110 89	419 58
Savannah (including Savannah village).....	2,240 61	18 58	.....	118 24	.....
Sodus (including Sodus village).....	4,193 41	619 12	3,260 41	671 94	601 53
Walworth.....	2,128 89	25 79	.....	317 81	.....
Williamson.....	3,908 33	917 68	.....	575 53	1,566 86
Wolcott (including Red Creek and Wolcott villages).....	2,457 04	330 90	.....	197 79	1,696 89
Total.....	\$53,585 29	\$29,611 45	\$16,302 05	\$4,882 50	\$13,363 93

NOTE.—For continuation of this table, see page 355.

— Concluded

and personal estate in Washington county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Argyle (including Argyle village) ..	\$5,067 01	\$390 34	\$7,456 85	\$12,300		
Cambridge (including part of Cambridge village) ..	3,026 88	58 13	7,028 72	5,520		
Dresden ..	2,431 02		2,962 81			
Easton ..	4,256 20		8,304 86	18,500		
Fort Ann (including Fort Ann village) ..	6,705 07		10,170 30			
Fort Edward (including Fort Edward village) ..	9,162 63	47 00	15,409 90	173,383		
Granville (including Granville village) ..	13,277 41	577 00	21,440 00	83,913		
Greenwich (including Greenwich village) ..	9,519 59	3,231 82	24,415 57	94,400		
Hampton ..	1,629 11		3,630 63			
Hartford ..	4,329 35		5,167 73	4,500		
Hebron ..	5,296 84		7,780 93			
Jackson ..	2,210 03		3,256 45			
Kingsbury (including Hudson Falls village) ..	15,872 05	52 80	47,063 44	199,566		
Putnam ..	2,046 66		2,876 80			
Salem (including Salem village) ..	7,670 99	83 00	11,447 22	4,000		
White Creek (including part of Cambridge village) ..	6,662 95	232 53	11,670 63	22,080		
Whitehall (including Whitehall village) ..	11,218 95	1,269 52	21,318 42	215,500		
Total ..	\$110,372 74	\$5,942 14	\$211,281 16	\$833,662		

— Concluded

and personal estate in Wayne county, etc.

Arcadia (including Newark village) ..	\$14,632 78	\$25,297 70	\$65,680 25	\$389,000		
Butler ..	2,325 41		3,917 52			
Galen (including Clyde village) ..	9,101 98	7 50	16,183 45			
Huron ..	2,624 06		7,787 80			
Lyons (including Lyons village) ..	9,843 53	52 50	18,823 23	282,000		
Macedon (including Macedon village) ..	5,262 44	3,063 99	14,628 46	25,675		
Marion ..	5,209 83		8,700 08	24,000		
Ontario ..	5,669 86		12,775 12	3,000		
Palmyra (including Palmyra village) ..	8,807 41	7,385 07	39,817 50	26,400		
Rose ..	5,629 02		8,494 54			
Savannah (including Savannah village) ..	5,255 73	737 59	8,371 75	5,400		
Sodus (including Sodus village) ..	10,153 24	351 00	19,850 65	73,100		
Walworth ..	4,506 45		6,980 94			
Williamson ..	6,357 42		13,325 82	60,000		
Wolcott (including Red Creek and Wolcott villages) ..	9,653 08	2,722 23	17,059 93	64,500		
Total ..	\$105,034 24	\$39,617 58	\$262,397 04	\$953,075		

WESTCHESTER

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Bedford (including part of Mount Kisco village).....	26,573	5,905	\$13,233,962	\$16,572,358
Cortlandt (including Croton and Peek- kill villages).....	29,888	21,023	30,216,435	27,556,536
Eastchester (including Bronxville and Tuckahoe villages).....	3,328	9,372	22,035,504	18,674,845
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	20,045	23,881	44,981,455	52,416,766
Harrison.....	11,500	5,006	10,131,071	14,166,851
Lewisboro.....	18,483	1,069	2,757,109	3,352,541
Mamaroneck (including Larchmont and part of Mamaroneck village).....	5,440	7,801	23,040,475	23,013,430
Mount Pleasant (including North Tarrytown and Pleasantville vil- lages).....	18,295	14,004	18,751,967	24,583,067
Mount Vernon, city.....	2,816	42,726	73,501,439	66,310,471
New Castle (including part of Mount Kisco village).....	14,429	3,639	7,854,400	7,241,705
New Rochelle city.....	6,675	36,213	79,023,992	71,392,728
North Castle.....	17,517	1,705	6,435,065	9,151,033
North Salem.....	14,905	934	2,654,549	3,774,921
Ossining (including Briar Cliff Manor and Ossining villages).....	7,341	12,358	15,216,185	18,774,400
Pelham (including North Pelham and Pelham Manor villages).....	1,568	5,195	16,484,877	14,873,089
Poundridge.....	18,451	515	850,335	903,092
Rye (including Portchester and Rye villages and part of Mamaroneck villages).....	7,968	25,819	43,660,656	38,970,109
Scarsdale (including Scarsdale village).....	4,077	3,506	21,571,455	18,088,753
Somers.....	20,120	1,117	2,415,090	3,943,597
White Plains, city.....	5,869	21,031	35,484,547	40,783,606
Yonkers, city.....	11,507	100,176	178,123,037	173,776,426
Yorktown.....	25,874	1,441	3,545,605	4,189,876
Total.....	292,759	344,436	\$651,969,200	\$651,969,200

NOTE.—For continuation of this table, see page 357.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Westchester county for the year 1920.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Bedford (including part of Mount Kisco village).....	67	\$86,250	\$290,057	\$243,125	\$175,050
Cortlandt (including Croton and Peekskill villages).....	92		626,332	1,112,300	1,112,300
Eastchester (including Bronxville and Tuckahoe villages).....	99		209,096	773,550	773,550
Greenburg (including Ardaley, Dobbs Ferry, Elmsford, Hastings, Irvington, and Tarrytown villages).....	72	2,176,000	442,814	1,967,200	1,672,120
Harrison.....	60	36,000		342,800	229,676
Lewisboro.....	69	27,900		48,998	36,749
Mamaroneck (including Larchmont and part of Mamaroneck village)	84		234,414	1,045,700	1,045,700
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	64	123,250	76,705	542,824	445,116
Mount Vernon, city.....	93		369,601	2,633,424	1,764,394
New Castle (including part of Mount Kisco village).....	91	20,800		198,825	198,825
New Rochelle, city.....	93	66,000	413,588	2,202,425	2,136,352
North Castle.....	59	9,300		72,000	54,000
North Salem.....	59	54,150		26,500	17,225
Ossining (including Briar Cliff Manor and Ossining villages).....	68	230,000	332,434	520,675	520,675
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	93			689,700	689,700
Poundridge.....	79	4,158		8,800	7,568
Rye (including Fortchester and Rye villages and part of Mamaroneck villages).....	94		468,579	2,050,800	1,989,276
Scarsdale (including Scarsdale village).....	100			442,025	442,025
Somers.....	58	31,000		49,900	36,427
White Plains, city.....	73		347,553	1,141,300	684,780
Yonkers, city.....	86	348,560	647,553	3,888,100	3,266,142
Yorktown.....	71	46,400		63,500	55,245
Total.....		\$3,259,758	\$4,484,010	\$20,159,571	\$17,352,896

NOTE.— For continuation of this table, see page 358.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Bedford (including part of Mount Kisco village).....	\$38,738 17	\$2,106 09	\$2,798 73	\$54,456 85	.....
Cortlandt (including Croton and Peekskill villages).....	64,080 37	3,483 87	4,629 64	113,356 05	.....
Eastchester (including Bronxville and Tuckahoe villages).....	43,426 76	2,360 99	3,137 47	72,716 05	.....
Greenburg (including Ardaley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	126,950 81	6,901 97	9,171 87	167,532 58	.....
Harrison.....	33,027 52	1,795 62	2,386 15	48,016 61	.....
Lewisboro.....	7,860 93	427 38	567 93	13,104 18	.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	53,515 77	2,909 50	3,866 37	68,650 97	.....
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	57,452 43	3,123 53	4,150 79	88,853 42	.....
Mount Vernon, city.....	154,199 33	8,383 39	11,140 50	192,929 07	\$1,027,636 56
New Castle (including part of Mount Kisco village).....	16,888 33	918 17	1,220 14	22,049 99	.....
New Rochelle, city.....	165,938 63	9,021 63	11,988 64	169,649 08	1,492,534 82
North Castle.....	21,301 57	1,158 11	1,538 98	27,750 96	.....
North Salem.....	8,904 18	484 10	643 30	11,892 47	.....
Ossining (including Briar Cliff Manor and Ossining villages).....	44,193 11	2,402 66	3,192 84	60,830 99	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	34,583 77	1,880 22	2,498 59	41,725 13	.....
Poundridge.....	2,109 73	114 70	152 42	2,372 73	.....
Rye (including Portchester and Rye villages and part of Mamaroneck villages).....	90,621 66	4,926 85	6,547 18	162,573 55	.....
Scarsdale (including Scarsdale village).....	42,087 10	2,288 16	3,040 68	51,019 48	.....
Somers.....	8,196 15	445 60	592 15	13,279 77	.....
White Plains, city.....	94,838 79	5,156 12	6,851 86	125,230 00	441,051 58
Yonkers, city.....	404,912 75	2,013 99	29,253 89	565,877 43	2,186,460 68
Yorktown.....	9,851 10	535 58	711 72	16,086 82	.....
Total.....	\$1,523,678 96	\$62,838 23	\$110,081 84	\$2,089,952 17	\$5,147,683 64

NOTE.— For continuation of this table, see page 359.

— Continued

and personal estate in Westchester county, etc.

CITIES AND TOWNS	TAXES—(Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Bedford (including part of Mount Kisco village).....	\$113,004 38	\$29,883 18	\$69,306 32	\$310,293 72	.0232
Cortlandt (including Croton and Peekskill villages).....	86,911 80	165,354 69	346,100 35	783,916 77	.0259
Eastchester (including Bronxville and Tuckahoe villages).....	128,752 48	205,700 00	162,640 66	618,734 41	.0280
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	196,108 32	461,816 60	349,561 76	1,318,043 91	.0280
Harrison.....	170,187 75		87,683 83	343,097 48	.0338
Lewisboro.....	11,735 54		10,556 94	44,252 90	.0158
Mamaroneck (including Larchmont and part of Mamaroneck village).....	85,795 36	261,481 70	130,992 60	607,212 27	.0263
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	102,395 63	104,990 41	198,810 02	559,776 23	.0296
Mount Vernon, city.....			728,692 19	2,122,981 04	.0394
New Castle (including part of Mount Kisco village).....	47,602 76	29,883 19	59,819 99	178,382 57	.0226
New Rochelle city.....			555,858 43	2,404,990 23	.0284
North Castle.....	36,111 20		14,542 62	102,403 43	.0158
North Salem.....	23,714 81		9,938 75	55,577 61	.0205
Ossining (including Briar Cliff Manor and Ossining villages)....	27,268 89	216,116 99	126,624 46	480,629 94	.0311
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	46,608 41	225,354 55	173,442 05	526,092 72	.0319
Poundridge.....	5,363 40		3,736 83	13,849 81	.0161
Rye (including Port Chester and Rye villages and part of Mamaroneck villages).....	63,581 69	275,343 15	372,890 09	976,484 17	.0223
Scarsdale (including Scarsdale village).....		126,881 30	225,878 52	451,195 24	.0209
Somers.....	12,654 50		13,704 00	48,872 17	.0199
White Plains, city.....			413,677 83	1,086,806 18	.0339
Yonkers, city.....			1,458,255 30	4,646,774 04	.0299
Yorktown.....	27,049 99		20,187 00	74,421 21	.0207
Total.....	\$1,184,846 91	\$2,102,805 76	\$5,532,900 54	\$17,754,788 05	.....

NOTE.— For continuation of this table, see page 360.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Bedford (including part of Mount Kisco village).....	\$17,222 87	\$939 52	\$4,425 94	\$1,774 48	\$2,900 57
Cortlandt (including Croton and Peekskill villages).....	28,753 82	12,168 84	7,471 48	2,309 22	6,263 32
Eastchester (including Bronxville and Tuckahoe villages).....	.....	4,183 92	5,019 55	5,040 11	2,090 96
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	62,895 60	8,061 00	12,065 89	6,566 42	4,428 14
Harrison.....	13,272 40	137 34	3,815 85	1,536 50	.....
Lewisboro.....	.....	55 18	912 65	56 31	.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	22,842 53	1,366 14	6,202 90	7,610 96	2,344 14
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	22,312 16	30,274 06	6,586 15	3,252 44	767 05
Mount Vernon, city.....	63,672 89	9,151 47	.....	20,064 22	3,696 01
New Castle (including part of Mount Kisco village).....	7,755 54	129 49	1,991 01	1,336 36	.....
New Rochelle, city.....	102,738 22	4,273 27	.....	19,917 17	4,135 88
North Castle.....	8,783 50	47 67	2,506 24	248 93	.....
North Salem.....	3,761 22	130 21	1,010 48	98 29	.....
Ossining (including Briar Cliff Manor and Ossining villages).....	19,727 05	4,262 03	5,062 86	2,317 32	3,324 34
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	13,267 85	1,199 10	.....	7,766 26	.....
Poundridge.....	.....	97 53	575 28	88 90	.....
Rye (including Portchester and Rye villages and part of Mamaroneck villages).....	41,156 26	29,168 70	10,459 06	8,207 91	4,685 79
Scarsdale (including Scarsdale village).....	.....	230 09	.....	4,794 90	.....
Somers.....	.....	43 59	781 26	216 06	.....
White Plains, city.....	36,281 09	2,927 40	.....	9,737 66	3,475 53
Yonkers, city.....	190,062 51	77,751 07	.....	26,156 76	6,475 53
Yorktown.....	3,466 34	40	1,108 03	870 72	.....
Total.....	\$657,971 85	\$186,598 02	\$69,994 63	\$129,967 90	\$44,587 26

NOTE.— For continuation of this table, see page 361.

— Concluded

and personal estate in Westchester county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Bedford (including part of Mount Kisco village).....	\$9,189 59	\$956 34	\$37,409 31	\$325,239	\$2,000	.....
Cortlandt (including Croton and Peekskill villages).....	32,143 60	44,240 07	133,350 35	721,044	.....	.....
Eastchester (including Bronxville and Tuckahoe villages).....	12,210 64	550 00	29,095 18	1,312,095	.....	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	35,958 46	15,686 32	145,661 83	3,985,425	.....	.....
Harrison.....	8,441 83	.....	27,203 92	527,812	.....	.....
Lewisboro.....	2,027 09	.....	3,051 23	17,436	.....	.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	12,723 85	62,685 93	115,776 45	969,006	500	\$16,633
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	22,884 83	3,243 84	89,320 53	665,374	.....	.....
Mount Vernon, city.....	65,198 20	42,056 30	203,839 09	4,424,050	.....	182,225
New Castle (including part of Mount Kisco village).....	7,779 16	956 34	19,947 90	303,193	2,000	.....
New Rochelle, city.....	45,363 74	194,755 02	371,183 30	3,485,013	.....	488,434
North Castle.....	37,311 96	.....	48,898 30	4,628	.....	.....
North Salem.....	1,709 39	.....	6,709 59	8,600	.....	.....
Ossining (including Briar Cliff Manor and Ossining villages).....	16,891 32	10,207 51	61,792 43	972,758	.....	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	9,515 18	5,112 51	36,860 90	538,560	.....	.....
Poundridge.....	1,243 03	.....	2,004 74	.....	.....	.....
Rye (including Portchester and Rye villages and part of Mamaroneck villages).....	41,939 67	30,614 25	166,231 64	1,294,980	.....	63,979
Scarsdale (including Scarsdale village).....	7,839 74	2,770 80	15,635 53	600,650	.....	.....
Somers.....	2,718 92	.....	3,759 83	.....	.....	.....
White Plains, city.....	29,072 88	267,126 05	348,620 61	2,431,924	.....	79,192
Yonkers, city.....	140,655 85	1,210,796 09	1,651,897 81	11,027,273	.....	80,408
Yorktown.....	3,424 07	.....	8,879 56	13,962	.....	.....
Total.....	\$546,253 00	1,891,757 37	\$3,527,130 03	\$33,629,023	.....	.....
			County.....	6,257,880	.....	.....
				\$39,886,903	\$4,500	\$910,871

WYOMING

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arcade (including Arcade village).....	29,440	2,412	\$1,919,118	\$2,071,558
Attica (including Attica village).....	23,500	2,743	2,222,645	2,272,922
Bennington.....	33,900	1,557	1,033,067	1,066,496
Castile (including Castile village and part of Perry village).....	22,800	2,290	2,487,665	2,197,037
Covington.....	15,840	788	871,277	985,807
Eagle.....	22,400	1,069	915,195	923,743
Gainesville (including Gainesville and Silver Springs village).....	22,500	2,276	2,167,175	2,159,371
Genesee Falls.....	9,500	542	498,166	545,309
Java.....	29,750	1,469	995,990	1,209,492
Middlebury (including Wyoming vil- lage).....	23,440	1,204	1,369,772	1,520,821
Orangeville.....	22,325	838	551,786	579,518
Perry (including part of Perry village).....	22,300	5,400	4,582,143	4,290,605
Pike (including Pike village).....	19,700	1,003	718,406	775,471
Sheldon.....	29,820	1,593	1,032,463	1,146,316
Warsaw (including Warsaw village).....	22,440	4,396	4,056,619	3,798,517
Wethersfield.....	22,540	744	739,074	617,638
Total.....	370,195	30,314	\$26,160,561	\$26,160,561

YATES

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

Barrington.....	22,258	822	\$700,780	\$622,298
Benton.....	25,367	1,797	1,750,637	1,708,200
Italy.....	24,614	731	506,954	408,906
Jerusalem.....	35,944	2,025	1,755,611	1,788,528
Middlesex.....	19,263	951	762,717	704,441
Milo (including Penn Yan village).....	22,593	5,817	3,884,575	4,139,620
Potter (including Rushville village).....	22,906	1,200	963,216	953,324
Starkey (including Dresden village).....	19,946	2,382	2,017,541	2,025,973
Torrey (including Dundee village).....	13,681	916	908,097	893,838
Total.....	206,572	16,641	\$13,245,128	\$13,245,128

NOTE.— For continuation of this table, see page 363.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Wyoming county for the year 1920.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	SPECIAL FRANCHISES	
				Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission
Arcade (including Arcade village)...	72	\$55,005	\$140,566	\$36,174	\$27,131
Attica (including Attica village)...	76		129,580	73,400	58,720
Bennington.....	76			16,124	11,287
Castile (including Castile village and part of Perry village).....	88		47,250	44,274	34,091
Covington.....	68	1,000		26,824	18,777
Eagle.....	77	36,900	33,617	28,149	18,860
Gainesville (including Gainesville and Silver Springs village).....	78	14,810	100,520	59,200	47,360
Genesee Falls.....	71			23,513	16,920
Java.....	64	3,200		34,800	26,100
Middlebury (including Wyoming village).....	70			46,350	33,372
Orangeville.....	74			29,800	19,966
Perry (including part of Perry village).....	83	76,600	172,327	189,125	151,300
Pike (including Pike village).....	72	4,000		21,449	16,516
Sheldon.....	70	14,200		28,850	19,618
Warsaw (including Warsaw village).....	83		233,197	184,300	156,655
Withersfield.....	93			22,149	18,827
Total.....		\$205,715	\$857,057	\$864,481	\$675,500

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Yates county for the year 1920.

Barrington.....	77			\$10,400	\$7,280
Benton.....	70	\$42,150		26,049	17,322
Italy.....	85			11,098	8,342
Jerusalem.....	67	3,300		64,990	40,871
Middlesex.....	74	22,250		11,100	7,992
Milo (including Penn Yan village).....	64	157,500	\$410,257	115,727	76,380
Potter (including Rushville village).....	69	12,800	53,997	8,723	7,066
Starkey (including Dresden village).....	68	64,150	133,657	20,531	13,756
Torrey (including Dundee village).....	69	2,300		12,549	8,157
Total.....		\$304,450	\$597,911	\$282,667	\$187,148

NOTE.—For continuation of this table, see page 364.

WYOMING

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES				
	Amount for State purposes	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arcade (including Arcade village)	\$5,863 63	\$170 34	\$548 03	\$11,161 78	.....
Attica (including Attica village)	6,267 19	182 07	585 75	11,929 98	.....
Bennington	2,912 94	84 62	272 25	5,544 96	.....
Castile (including Castile village and part of Perry village)	6,057 95	175 99	566 20	11,531 68	.....
Covington	2,748 52	79 85	256 89	5,231 98	.....
Eagle	2,648 81	76 95	247 57	5,042 17	.....
Gainesville (including Gainesville and Silver Springs village)	5,994 93	174 16	560 31	11,411 71	.....
Genesee Falls	1,503 60	43 68	140 53	2,862 19	.....
Java	3,343 79	97 14	312 52	6,365 11	.....
Middlebury (including Wyoming village)	4,193 40	121 82	391 93	7,982 40	.....
Orangeville	1,597 92	46 42	149 35	3,041 74	.....
Perry (including part of Perry village)	12,041 81	349 82	1,125 47	22,922 33	.....
Pike (including Pike village)	2,149 26	62 44	200 88	4,091 24	.....
Sheldon	3,199 91	92 96	299 08	6,091 25	.....
Warsaw (including Warsaw vil- lage)	10,473 75	304 27	978 91	19,937 43	.....
Wethersfield	1,703 08	49 47	159 17	3,241 82	.....
Total	\$72,700 44	\$2,112 00	\$6,794 84	\$138,389 77	.....

YATES

Statement of the aggregate valuation of real

Barrington	\$2,032 76	\$45 96	\$189 99	\$4,717 33	.....
Benton	5,717 57	129 27	534 39	12,511 17	.....
Italy	1,335 70	30 20	124 84	3,584 23	.....
Jerusalem	5,853 06	132 34	547 05	13,559 53	.....
Middlesex	2,373 76	53 67	221 86	4,981 55	.....
Milo (including Penn Yan vil- lage)	14,036 69	317 37	1,311 91	33,417 24	.....
Potter (including Rushville vil- lage)	3,155 88	71 36	294 96	7,033 93	.....
Starkey (including Dresden vil- lage)	6,827 45	154 37	638 12	15,196 41	.....
Torrey (including Dundee village)	2,927 26	66 19	273 59	6,797 35	.....
Total	\$44,260 13	\$1,000 73	\$4,136 71	\$101,798 74	.....

NOTE.— For continuation of this table, see page 365.

— Continued

and personal estate in Wyoming county, etc.

CITIES AND TOWNS	Taxes — (Concluded)				Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes	
Arcade (including Arcade village) ..	\$13,915 24	\$13,198 70	\$19,379 57	\$64,237 29	.0325
Attica (including Attica village) ..	19,097 33	17,900 00	24,606 28	80,568 60	.0362
Bennington ..	18,236 34		10,215 89	37,267 00	.0360
Castile (including Castile village and part of Perry village) ..	17,802 52	12,000 00	23,001 43	71,135 77	.0285
Covington ..	10,436 48		6,335 52	25,089 24	.0287
Eagle ..	14,334 06		12,598 16	34,947 72	.0367
Gamesville (including Gainesville and Silver Springs village) ..	18,821 14	9,089 71	24,911 59	70,963 55	.0325
Genesee Falls ..	6,126 21		3,999 65	14,675 86	.0294
Java ..	13,999 23		8,537 96	32,655 75	.0326
Middlebury (including Wyoming village) ..	26,201 98	855 60	13,535 18	53,282 31	.0388
Orangeville ..	7,498 06		3,251 83	15,585 32	.0282
Perry (including part of Perry village) ..	30,756 94		61,289 85	128,486 22	.0275
Pike (including Pike village) ..	10,208 08	2,478 62	7,971 79	27,162 31	.0375
Sheldon ..	14,450 12		12,767 92	36,901 24	.0352
Warsaw (including Warsaw village) ..	23,614 25	32,458 08	38,792 77	126,559 46	.0311
Wethersfield ..	8,825 06		6,773 29	20,751 84	.0280
Total ..	\$254,323 04	\$87,980 71	\$277,968 68	\$840,269 48	.....

— Continued

and personal estate in Yates county, etc.

Barrington ..	\$5,448 74		\$5,694 79	\$18,129 57	.0258
Benton ..	7,578 00		9,056 57	35,526 97	.0198
Italy ..	6,558 04		4,990 01	16,623 02	.0327
Jerusalem ..	11,873 62		12,871 99	44,837 59	.0254
Middlesex ..	9,889 48		7,585 21	25,105 53	.0319
Milo (including Penn Yan village) ..	15,717 86		35,569 07	100,370 14	.0248
Potter (including Rushville village) ..	9,720 00	\$4,170 00	10,148 21	34,594 34	.0354
Starkey (including Dresden village) ..	12,910 24	784 30	16,897 17	53,408 06	.0256
Torrey (including Dundee village) ..	5,149 29	6,962 57	5,847 92	28,024 17	.0309
Total ..	\$84,845 27	\$11,916 87	\$108,660 94	\$356,619 39	.....

NOTE.— For continuation of this table, see page 366.

WYOMING

Statement of the aggregate valuation of real

CITIES AND TOWNS	RECEIPTS				
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law	From taxes on bank stock, under article 2 of the Tax Law
Arcade (including Arcade village) . . .	\$2,017 22	\$2,377 03		\$277 58	\$1,405 66
Attica (including Attica village) . . .	2,565 29	583 64		358 52	1,295 80
Bennington . . .	1,249 55	9 94	\$2,000 00	222 64	
Castile (including Castile village and part of Perry village) . . .	2,802 26	132 66		301 24	472 50
Covington . . .	1,101 09	6 08		64 17	
Eagle . . .	926 84	45 94		147 57	336 17
Gainesville (including Gainesville and Silver Springs village) . . .	2,421 08	3,083 60		297 41	1,005 20
Genesee Falls . . .	576 18	42 85		68 51	
Java . . .	1,235 12	33 71	2,500 00	133 20	
Middlebury (including Wyoming village) . . .	1,525 91	5 59	2,000 00	180 25	
Orangeville . . .	691 48	1 15	2,500 00	45 11	
Perry (including part of Perry village) . . .	5,359 05	10,892 07		566 16	1,723 27
Pike (including Pike village) . . .	879 95	21 82		73 35	
Sheldon . . .	1,254 11	23 99	2,000 00	81 99	
Warsaw (including Warsaw village) . .	4,690 25	1,688 46		546 34	2,331 18
Wethersfield . . .	797 74	3 93	3,000 00	62 65	
Total . . .	\$30,093 12	\$18,952 46	\$14,000 00	\$3,406 69	\$8,570 58

YATES

Statement of the aggregate valuation of real

Barrington . . .	\$1,005 49			\$67 19	
Benton . . .	2,355 25	\$72 88		160 44	
Italy . . .	725 37		\$3,500 00	61 55	
Jerusalem . . .	2,386 39	38 53		226 27	
Middlesex . . .	1,065 10	13 61		136 22	
Milo (including Penn Yan village) . .	5,622 12	3,280 31		480 84	\$4,102 57
Potter (including Rushville village) . .	1,350 81	89 67		96 31	539 97
Starkey (including Dresden village) . .	2,600 57	155 92		99 47	1,336 58
Torrey (including Dundee village) . .	1,284 90	2 77	3,500 00	59 97	
Total . . .	\$18,396 00	\$3,653 69	\$7,000 00	\$1,388 26	\$5,979 12

NOTE.— For continuation of this table see, page 367.

— Concluded

and personal estate in Wyoming county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)			Bonded indebtedness	Temporary indebtedness	Sinking funds
	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate			
Arcade (including Arcade village)...	\$7,044 75	\$47,133 49	\$60,255 73	\$173,200		
Attica (including Attica village)...	6,871 85	554 50	12,229 60	189,000		
Bennington.....	3,985 72		7,467 85	18,410		
Castile (including Castile village and part of Perry village).....	5,928 32	97 00	9,733 98	128,260		
Covington.....	1,878 14		3,049 48	1,780		
Eagle.....	3,376 17		4,832 69			
Gainesville (including Gainesville and Silver Springs village).....	5,220 63	317 34	12,345 26	56,100		
Genesee Falls.....	891 63		1,579 17	5,000		
Java.....	2,538 63		6,440 66	6,000		
Middlebury (including Wyoming village).....	6,007 00		9,698 75	10,500		
Orangeville.....	1,221 88		4,459 62			
Perry (including part of Perry village).....	20,903 19		39,443 74	166,500		
Pike (including Pike village).....	3,125 52	92 00	4,192 64	20,500		
Sheldon.....	4,427 52		7,787 61	8,500		
Warsaw (including Warsaw village).....	11,650 16	13,237 24	34,144 44	155,000		
Wethersfield.....	2,447 32		6,311 64			
Total.....	\$87,518 44	\$61,431 57	\$223,972 86	\$938,750		
			County.....	101,284		
				\$1,040,034		

— Concluded

and personal estate in Yates county, etc.

Barrington.....	\$2,548 47		\$3,621 15			
Benton.....	2,956 62		5,545 10			
Italy.....	2,536 99		6,823 91			
Jerusalem.....	4,787 68		7,438 87			
Middlesex.....	3,647 13		4,862 06	\$1,708		
Milo (including Penn Yan village).....	17,661 08		31,146 92			
Potter (including Rushville village).....	4,948 42		7,025 18	10,438		\$500
Starkey (including Dresden village).....	8,217 19	\$7 99	12,417 72			
Torrey (including Dundee village).....	1,597 07	8 00	6,452 71			
Total.....	\$48,900 65	\$15 99	\$85,333 71	\$12,168		\$500

RECAPITU

*Statement of the aggregate valuations, real and personal, amount
funds in the several counties of the*

COUNTIES	Acres of land	Population	Assessed value of real estate, including village property real estate of corporations and special franchises	Total assessed value of personal property exclusive of bank stock
Albany.....	310,351	186,106	\$162,630,692	\$1,615,670
Allegany.....	638,478	36,842	32,395,048	638,995
Broome.....	453,796	113,610	91,328,856	1,118,200
Cattaraugus.....	792,122	70,297	47,130,885	688,258
Cayuga.....	416,070	65,221	48,875,727	190,885
Chautauqua.....	655,702	115,309	83,942,143	443,898
Chemung.....	246,345	65,872	54,443,009	786,670
Chenango.....	548,674	34,969	20,414,854	338,980
Clinton.....	594,173	43,898	14,115,880	146,970
Columbia.....	440,519	38,930	28,347,579	255,578
Cortland.....	310,662	29,625	22,275,377	72,625
Delaware.....	876,568	42,774	27,478,866	406,993
Dutchess.....	494,444	91,747	79,658,349	1,205,650
Erie.....	1,227,688	633,566	757,004,313	11,252,405
Essex.....	1,143,872	31,871	19,578,312	235,760
Franklin.....	1,025,420	42,525	20,059,902	308,275
Fulton.....	313,823	44,927	33,638,932	496,350
Genesee.....	309,819	37,631	39,817,573	584,637
Greene.....	370,978	25,796	15,108,267	137,675
Hamilton.....	1,099,949	3,970	5,095,932	2,330
Herkimer.....	872,423	64,962	48,413,329	372,850
Jefferson.....	745,658	82,250	71,731,819	1,261,245
Lewis.....	778,878	23,704	14,335,546	181,105
Livingston.....	384,337	36,830	33,219,656	614,265
Madison.....	386,932	39,535	25,032,230	839,561
Monroe.....	398,847	385,034	369,081,243	1,306,950
Montgomery.....	224,511	57,928	37,152,156	519,550
Nassau.....	157,440	126,120	182,822,705	2,120,700
New York (Greater).....	201,446	5,620,048	9,972,985,104	213,222,175
Niagara.....	292,236	118,386	173,750,602	148,575
Oneida.....	728,479	182,833	162,521,279	488,315
Onondaga.....	455,061	240,990	242,668,926	863,369
Ontario.....	391,175	52,652	52,251,192	427,775
Orange.....	483,303	119,844	96,441,547	1,157,685
Orleans.....	239,310	28,619	30,244,450	85,350
Oswego.....	575,596	71,045	43,831,148	753,440
Otsego.....	609,296	46,200	36,117,079	656,122
Putnam.....	139,786	10,802	15,388,928	98,450
Rensselaer.....	399,986	113,129	90,331,065	348,650
Rockland.....	773,030	45,548	36,416,693	93,800
Saint Lawrence.....	1,669,060	88,121	54,711,614	878,995
Saratoga.....	495,509	60,029	38,422,006	304,845
Schenectady.....	120,393	109,363	85,185,885	365,076
Schoharie.....	370,048	21,303	12,440,694	301,786
Schuyler.....	198,728	13,098	8,930,056	32,680
Seneca.....	199,602	24,735	20,336,235	241,300
Steuben.....	837,627	80,627	48,899,552	470,785
Suffolk.....	532,330	110,134	122,035,818	1,006,275
Sullivan.....	603,897	33,163	8,158,441	140,570
Tioga.....	314,668	24,212	15,272,608	117,600
Tompkins.....	293,088	35,285	28,512,198	60,200
Ulster.....	667,708	74,979	40,824,676	247,775
Warren.....	496,693	31,673	18,318,999	109,500
Washington.....	500,224	44,888	23,635,439	414,480
Wayne.....	353,051	48,827	40,590,188	314,590
Westchester.....	292,759	344,436	651,969,200	3,259,758
Wyoming.....	370,195	30,314	26,160,561	205,715
Yates.....	206,572	16,641	13,245,128	304,450
Total.....	29,329,365	10,386,773	\$14,595,726,491	\$255,263,116

LATION

of taxes levied, receipts other than taxes, indebtedness and sinking State of New York for the year 1920.

COUNTIES	Assessed value of bank stock	SPECIAL FRANCHISES		TAXES
		Full valuation as fixed by State Tax Commission	Equalized valuation as fixed by State Tax Commission	Amount for State purposes
Albany.....	\$8,951,361	\$11,759,665	\$9,271,675	\$442,820 65
Allegany.....	1,338,277	961,637	710,953	95,134 48
Broome.....	1,733,244	4,645,286	3,506,738	226,108 34
Cattaraugus.....	3,369,623	2,459,741	1,575,982	159,070 69
Cayuga.....	1,373,826	2,909,745	2,103,908	145,330 49
Chautauqua.....	4,897,356	5,963,742	3,863,738	281,741 03
Chemung.....	1,478,352	3,194,518	2,716,595	127,861 93
Chenango.....	1,671,630	699,478	426,300	69,596 64
Clinton.....	1,276,064	572,722	293,424	66,810 63
Columbia.....	1,460,226	1,127,866	780,484	98,057 19
Cortland.....	736,054	674,648	491,179	60,294 82
Delaware.....	1,628,785	655,689	377,030	106,260 01
Dutchess.....	3,335,443	4,076,971	3,063,129	246,580 59
Erie.....	14,766,178	36,801,040	33,114,198	1,791,424 73
Essex.....	14,766,178	36,801,040	33,114,198	1,791,424 73
Franklin.....	1,020,702	1,005,669	420,541	79,379 76
Fulton.....	2,812,013	2,189,647	1,762,327	89,414 96
Genesee.....	1,203,438	1,616,272	1,218,528	121,127 99
Greene.....	767,878	575,925	350,368	55,890 72
Hamilton.....	.....	62,098	31,830	20,048 47
Herkimer.....	2,316,268	2,466,879	1,605,852	149,975 55
Jefferson.....	2,641,618	2,403,795	1,566,278	201,622 25
Lewis.....	482,150	300,028	165,384	56,615 81
Livingston.....	819,186	1,194,696	871,706	102,267 34
Madison.....	764,697	931,246	555,493	87,725 21
Monroe.....	9,590,493	27,611,324	22,751,274	1,002,610 36
Montgomery.....	2,540,470	1,712,148	1,099,674	127,843 23
Nassau.....	3,162,848	6,281,397	4,179,163	652,483 74
New York (Greater).....	572,416,034	443,714,708	417,712,584	8,539,156 37
Niagara.....	4,258,901	8,622,597	7,976,035	412,743 99
Oneida.....	7,158,365	10,106,482	5,760,513	402,767 11
Onondaga.....	2,639,154	15,687,672	12,285,044	639,328 15
Ontario.....	1,129,292	1,923,411	1,395,350	145,314 02
Orange.....	4,335,516	3,522,963	2,353,542	306,797 70
Orleans.....	837,434	841,449	663,124	87,822 58
Oswego.....	1,167,584	2,087,057	1,490,979	137,807 12
Otsego.....	2,088,826	1,080,164	704,145	95,537 49
Putnam.....	303,737	395,850	247,165	52,092 55
Rensselaer.....	4,230,168	6,558,120	5,844,196	235,708 28
Rockland.....	844,393	1,471,847	1,049,438	114,088 94
Saint Lawrence.....	2,862,671	2,232,724	1,573,306	180,969 50
Saratoga.....	1,253,852	2,566,851	1,730,600	129,277 67
Schenectady.....	732,126	7,073,220	4,390,521	291,825 90
Schoharie.....	618,200	261,340	195,528	39,068 43
Schuyler.....	236,526	311,687	208,248	27,194 49
Seneca.....	491,964	1,132,422	818,660	59,965 65
Steuben.....	1,998,747	3,007,396	2,200,747	160,286 08
Suffolk.....	2,955,897	4,268,680	2,795,865	428,804 35
Sullivan.....	733,108	394,692	86,475	81,099 82
Tioga.....	860,867	661,843	529,595	44,949 32
Tompkins.....	1,069,890	1,393,422	1,038,184	89,559 62
Ulster.....	2,588,870	3,080,019	1,833,449	150,808 14
Warren.....	1,905,905	878,324	510,998	73,016 10
Washington.....	1,458,301	1,303,794	840,976	78,061 21
Wayne.....	1,349,887	2,566,609	1,723,470	133,092 07
Westchester.....	4,484,010	20,159,571	17,352,895	1,523,678 96
Wyoming.....	857,057	864,481	675,500	72,700 44
Yates.....	597,911	282,667	187,143	44,260 13
Total.....	\$705,278,108	\$678,720,056	\$595,410,836	\$21,513,384 29

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany.....	\$19,481 15	\$31,992 63	\$923,634 18	\$2,561,650 42
Allegany.....	2,554 73	8,891 60	254,256 66	
Broome.....	8,786 32	16,335 74	568,953 72	934,619 08
Cattaraugus.....	3,848 72	14,867 31	289,997 53	219,802 49
Cayuga.....	3,369 67	12,583 09	362,708 22	260,551 29
Chautauqua.....	7,017 81	26,332 50	364,454 83	593,004 17
Chemung.....	5,679 52	11,903 88	197,952 67	558,305 87
Chenango.....	2,388 33	6,801 75	283,831 05	61,435 46
Clinton.....	1,287 37	4,836 88	155,214 15	177,563 49
Columbia.....	3,612 10	7,084 37	309,535 12	116,493 71
Cortland.....	2,279 96	5,635 37	277,968 11	42,770 35
Delaware.....	3,195 75	7,677 01	160,546 05	
Dutchess.....	12,577 33	17,836 47	464,180 35	629,656 28
Erie.....	59,106 77	167,432 85	2,688,790 33	10,786,700 18
Essex.....	1,814 98	5,440 55	238,309 44	
Franklin.....	1,399 18	5,735 20	249,557 78	
Fulton.....	2,812 75	6,243 25	167,167 40	302,300 47
Genesee.....	3,337 79	11,321 05	226,637 39	215,636 33
Greene.....	1,886 74	4,001 84	171,282 49	
Hamilton.....	473 74	1,754 70	113,705 44	
Herkimer.....	3,876 60	10,835 34	318,750 94	103,142 03
Jefferson.....	5,229 25	14,566 68	482,882 44	434,437 65
Lewis.....	1,183 77	4,084 49	156,805 01	
Livingston.....	2,481 12	9,558 26	208,396 82	
Madison.....	2,877 44	8,199 11	268,072 38	127,957 22
Monroe.....	27,199 38	93,707 49	1,081,659 65	3,558,298 74
Montgomery.....	3,335 12	9,236 33	424,000 00	322,335 32
Nassau.....	17,478 52	42,768 98	2,022,049 95	146,901 64
New York (Greater).....	166,919 24		16,669,050 84	147,801,006 53
Niagara.....	14,139 60	38,576 50	509,971 52	1,237,906 05
Oneida.....	8,815 66	28,148 04	754,968 45	1,419,346 24
Onondaga.....	20,267 57	59,753 85	1,378,530 64	2,510,667 24
Ontario.....	3,563 68	13,581 56	280,489 69	162,275 23
Orange.....	13,850 73	22,165 34	305,806 61	489,996 72
Orleans.....	2,580 36	8,208 21	116,687 51	
Oswego.....	3,687 13	12,879 96	329,924 88	448,654 33
Otsego.....	3,381 87	6,902 33	260,571 19	78,527 35
Putnam.....	2,542 75	3,763 55	129,809 88	
Rensselaer.....	11,406 18	17,029 25	709,955 70	1,108,414 82
Rockland.....	5,950 46	8,242 63	285,473 49	
Saint Lawrence.....	5,025 18	13,074 28	228,443 21	88,151 63
Saratoga.....	3,369 70	9,339 97	366,242 93	325,923 39
Schenectady.....	7,482 50	21,083 66	361,909 09	1,268,265 02
Schoharie.....	1,635 92	2,822 52	125,876 44	
Schuyler.....	945 07	2,541 61	32,371 48	
Seneca.....	1,451 14	5,604 60	153,630 58	
Stauben.....	3,723 45	14,981 84	319,465 13	279,749 54
Suffolk.....	13,305 45	30,980 20	369,294 29	
Sullivan.....	1,005 27	5,859 25	186,290 24	
Tioga.....	1,818 68	4,201 12	150,988 53	
Tompkins.....	3,484 30	8,370 55	193,051 04	230,941 70
Ulster.....	4,627 03	10,895 49	282,351 56	424,175 70
Warren.....	1,701 75	5,275 22	240,758 68	171,191 42
Washington.....	2,107 49	5,639 78	179,600 35	
Wayne.....	2,912 20	12,439 25	195,683 54	
Westchester.....	62,838 23	110,081 84	2,089,952 17	5,147,683 64
Wyoming.....	2,112 00	6,794 84	138,339 77	
Yates.....	1,000 73	4,136 71	101,798 74	
Total.....	\$588,223 23	\$1,061,741 62	\$40,878,668 27	\$185,436,438 74

— Continued

and personal estate in the State of New York, etc.

COUNTIES	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany.....	\$145,921 82	\$56,201 61	\$1,146,220 77	\$5,327,923 23
Allegany.....	267,626 28	111,804 19	364,319 85	1,104,587 79
Broome.....	174,935 75	98,778 81	1,086,080 31	3,114,628 07
Cattaraugus.....	297,824 85	83,146 72	720,959 83	1,789,518 14
Cayuga.....	213,363 94	43,841 19	602,644 19	1,745,392 08
Chautauqua.....	360,695 10	182,365 30	1,268,614 16	3,084,224 90
Chemung.....	142,412 95	36,569 35	506,604 45	1,586,790 62
Chenango.....	179,536 85	58,318 58	323,357 30	984,968 96
Clinton.....	179,098 12	19,536 91	264,902 09	869,249 64
Columbia.....	182,974 24	31,118 00	257,026 14	1,005,900 87
Cortland.....	137,503 77	28,952 23	195,713 58	751,118 19
Delaware.....	311,694 96	104,851 14	344,307 95	1,038,532 87
Dutchess.....	286,608 34	77,081 91	618,207 72	2,353,028 99
Erie.....	645,750 16	388,773 56	5,603,783 72	22,181,762 30
Essex.....	278,505 30	77,644 43	357,329 23	1,034,348 43
Franklin.....	285,196 87	141,697 11	346,935 37	1,109,901 27
Fulton.....	120,097 26	5,395 20	369,722 81	1,060,154 10
Genesee.....	191,258 12	52,894 20	323,067 53	1,145,280 40
Greene.....	191,731 53	91,348 98	175,206 23	690,848 53
Hamilton.....	117,172 50	.....	68,324 25	321,479 10
Herkimer.....	249,958 41	300,998 42	623,917 79	1,761,455 08
Jefferson.....	290,719 72	180,830 13	584,596 68	2,194,884 80
Lewis.....	206,250 64	19,703 89	181,749 24	626,292 85
Livingston.....	192,479 05	138,648 77	320,405 35	974,236 71
Madison.....	186,984 61	217,567 03	349,446 69	1,248,829 69
Monroe.....	456,280 76	193,396 14	3,792,885 06	10,206,017 58
Montgomery.....	68,000 00	92,620 07	491,082 23	1,538,452 30
Nassau.....	1,252,654 31	482,117 40	2,070,928 17	6,687,380 66
New York (Greater).....	.....	.....	49,370,364 16	222,546,497 14
Niagara.....	191,021 16	36,961 39	1,059,484 60	3,500,804 81
Oneida.....	327,438 64	112,300 29	1,679,229 77	4,733,014 20
Onondaga.....	313,935 01	245,425 86	2,394,298 38	7,562,206 70
Ontario.....	177,797 46	63,424 00	433,026 37	1,279,472 01
Orange.....	322,672 98	135,721 16	984,409 38	2,581,420 62
Orleans.....	145,791 42	185,465 86	265,516 31	812,072 25
Oswego.....	285,606 52	52,078 76	487,879 21	1,768,517 91
Otsego.....	210,082 04	75,752 89	367,198 98	1,097,954 14
Putnam.....	49,914 37	22,055 76	121,562 24	381,741 10
Rensselaer.....	158,882 61	55,862 08	668,209 50	2,965,468 42
Rockland.....	190,293 98	172,520 57	458,744 55	1,235,314 62
Saint Lawrence.....	502,148 97	158,369 21	644,434 45	1,820,616 43
Saratoga.....	290,755 52	115,273 47	545,162 79	1,785,345 44
Schenectady.....	63,589 20	49,003 78	1,353,338 48	3,416,497 63
Schoharie.....	132,811 89	60,457 78	128,333 42	491,006 40
Schuyler.....	68,165 85	64,677 70	94,716 03	290,612 23
Seneca.....	125,965 07	118,193 91	160,081 08	634,892 03
Steuben.....	462,397 67	112,105 27	643,515 19	1,996,224 17
Suffolk.....	1,160,922 94	261,473 61	1,264,713 42	3,529,494 26
Sullivan.....	290,624 20	50,096 23	262,156 35	877,131 36
Tioga.....	155,008 74	112,868 67	198,214 75	668,049 81
Tompkins.....	163,514 30	18,824 56	353,685 33	1,051,431 40
Ulster.....	324,585 97	71,844 05	451,952 63	1,721,240 67
Warren.....	169,116 63	7,881 65	244,680 50	913,621 95
Washington.....	255,622 12	179,796 83	340,340 76	1,041,168 54
Wayne.....	299,358 54	233,861 12	403,515 29	1,280,862 01
Weetchester.....	1,184,846 91	2,102,805 76	5,532,900 54	17,754,788 05
Westchester.....	254,323 04	87,980 71	277,968 68	840,269 48
Yates.....	84,845 27	11,916 87	108,660 94	356,619 39
Total.....	\$15,985,255 23	\$8,291,201 07	\$94,656,630 77	\$368,411,543 22

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	RECEIPTS			
	From taxes on personal incomes under article 16 of the Tax Law	From taxes on business corporations, under article 9-a of the Tax Law	From taxes on motor vehicles, under section 282 of the Highway Law	From taxes on mortgages, under article 11 of the Tax Law
Albany.....	\$212,992 84	\$159,378 12	\$38,752 27	\$29,068 27
Allegany.....	40,683 42	8,999 67	11,351 56	6,138 57
Broome.....	102,306 55	79,777 72	7,000 00	21,232 54
Cattaraugus.....	61,926 84	58,095 12	17,543 71	9,872 30
Cayuga.....	62,343 79	57,837 58	16,192 12	6,914 38
Chautauqua.....	112,300 04	138,030 52	28,005 00	18,818 72
Chemung.....	95,801 34	46,327 01	215 00	9,914 24
Chenango.....	27,288 00	36,271 68	8,724 91	3,368 00
Clinton.....	19,112 04	11,788 17	13,900 00	3,625 45
Columbia.....	39,415 86	47,499 62	14,000 00	1,536 19
Cortland.....	26,925 32	42,505 04	22,108 60	3,770 43
Delaware.....	36,853 54	8,039 95	26,427 94	5,005 01
Dutchess.....	103,801 68	67,978 98	26,850 42	21,315 92
Erie.....	965,922 48	1,307,597 50	82,950 00	171,236 61
Essex.....	27,007 20	24,674 62	10,287 00	3,536 59
Franklin.....	18,506 88	14,602 54	14,552 91	4,277 74
Fulton.....	41,577 84	31,530 94	36,950 00	4,659 88
Genesee.....	53,646 30	27,990 00	16,400 00	5,453 45
Greene.....	20,612 34	9,432 42	3,875 31	5,687 45
Hamilton.....	7,172 28	258 54	1,725 87	249 43
Herkimer.....	58,487 76	150,511 85	19,433 01	6,231 40
Jefferson.....	77,839 38	70,407 82	34,146 30	9,115 72
Lewis.....	17,452 08	9,043 59	23,107 85	2,429 03
Livingston.....	44,665 38	15,388 79	6,790 37	7,588 73
Madison.....	32,739 66	15,403 84	35,125 00	4,848 83
Monroe.....	501,627 24	617,202 17	79,300 00	77,753 86
Montgomery.....	49,845 42	98,162 74	16,883 25	4,771 68
Nassau.....	176,198 72	24,037 13	34,247 67	151,664 50
New York (Greater).....	12,469,254 00	5,410,674 24	732,805 68	3,495,432 64
Niagara.....	223,795 42	170,570 83	33,000 00	22,323 47
Oneida.....	133,324 56	225,329 83	40,500 00	48,765 25
Onondaga.....	270,221 12	366,329 22	80,447 42	48,624 46
Ontario.....	65,314 80	41,111 03	27,005 00	6,707 96
Orange.....	115,260 84	76,671 15	55,609 50	17,974 06
Orleans.....	41,980 14	9,847 72	6,692 02	3,622 12
Oswego.....	48,575 84	39,098 86	13,545 58	5,037 61
Otsego.....	38,398 68	6,846 15	21,791 37	3,836 97
Putnam.....	18,654 24	20,579 82	3,302 25	1,052 14
Rensselaer.....	123,986 16	98,757 96	24,885 34	18,548 07
Rockland.....	50,347 98	30,612 85	18,500 00	9,190 37
Saint Lawrence.....	74,213 28	81,155 09	22,250 00	9,653 43
Saratoga.....	50,529 96	49,789 29	12,000 00	2,408 83
Schenectady.....	112,554 50	202,709 59	28,080 00	28,479 12
Schoharie.....	17,546 32	2,153 79	6,624 96	1,692 03
Schuyler.....	10,899 44	10,226 08	2,985 97	2,370 71
Seneca.....	26,579 52	17,094 31	5,489 71	2,818 34
Steuben.....	68,028 48	55,828 12	16,734 07	8,303 27
Suffolk.....	150,133 00	13,963 24	32,530 07	12,414 95
Sullivan.....	10,935 36	1,570 48	10,298 72	11,682 92
Tioga.....	21,278 32	3,306 86	12,545 69	3,316 79
Tompkins.....	40,222 62	25,927 95	11,483 92	4,901 10
Ulster.....	47,788 96	20,717 11	21,916 67	11,050 77
Warren.....	25,283 88	19,581 27	11,876 60	2,798 15
Washington.....	30,982 14	37,534 13	7,594 12	4,487 09
Wayne.....	53,585 29	29,611 45	16,302 05	4,882 50
Westchester.....	657,971 85	186,598 02	69,994 63	129,967 90
Wyoming.....	30,093 12	18,952 46	14,000 00	3,406 69
Yates.....	18,396 00	3,653 69	7,000 00	1,388 26
Total.....	\$18,051,188 04	\$10,455,576 21	\$2,014,137 41	\$4,527,222 89

— Continued

and personal estate in the State of New York, etc.

COUNTIES	RECEIPTS —(Concluded)			
	From taxes on bank stock, under article 2 of the Tax Law	From State for public schools	Other sources, including licenses, fees and water rents	Aggregate
Albany.....	\$89,505 23	\$189,699 29	\$120,277 19	\$839,673 21
Allegany.....	13,382 80	116,087 50	102,586 22	299,289 74
Broome.....	17,332 47	151,032 93	7,925 58	366,607 79
Cattaraugus.....	33,698 28	164,063 05	50,487 18	895,684 48
Cayuga.....	13,610 80	124,449 39	2,293 13	283,631 19
Chautauqua.....	48,483 90	232,179 00	154,173 13	731,990 31
Chemung.....	14,783 53	104,020 82	177,201 50	418,263 44
Chenango.....	13,566 77	105,039 74	6,897 81	201,156 41
Clinton.....	12,653 24	93,238 47	780 30	155,087 67
Columbia.....	14,410 93	75,297 33	30,560 44	222,720 37
Cortland.....	7,360 35	69,300 99	7,574 54	179,545 24
Delaware.....	16,537 90	140,685 99	5,342 20	238,892 43
Dutchess.....	33,020 96	123,856 24	86,318 73	463,142 98
Erie.....	147,661 73	764,383 21	2,051,490 65	5,491,242 23
Essex.....	6,367 58	78,999 64	7,377 08	158,249 71
Franklin.....	10,104 99	102,578 76	10,579 39	175,203 21
Fulton.....	27,838 83	72,723 52	145,362 90	360,643 91
Genesee.....	12,414 06	71,813 52	40,776 77	228,494 10
Greene.....	5,563 70	59,670 78	7,140 13	111,982 13
Hamilton.....	.....	14,993 74	.....	24,999 86
Herkimer.....	23,162 72	117,168 16	16,753 90	391,748 80
Jefferson.....	26,416 20	180,919 13	157,603 10	556,447 65
Lewis.....	4,821 50	74,991 76	4,471 83	136,317 64
Livingston.....	8,109 95	82,113 57	18,384 25	183,041 04
Madison.....	7,647 02	100,895 91	126,105 70	322,765 96
Monroe.....	94,945 99	254,935 14	1,984,382 11	3,610,146 41
Montgomery.....	25,404 71	82,344 83	42,413 93	319,826 56
Nassau.....	24,885 09	191,606 09	73,981 42	676,620 92
New York (Greater).....	5,724,160 30	5,107,053 25	18,203,607 88	51,142,987 99
Niagara.....	42,589 06	157,833 02	418,882 75	1,068,994 55
Oneida.....	71,589 68	263,706 98	438,650 29	1,226,966 59
Onondaga.....	26,391 43	293,617 25	709,502 53	1,795,133 43
Ontario.....	11,292 92	110,006 98	94,758 29	356,196 98
Orange.....	42,921 76	165,031 22	45,797 64	519,266 17
Orleans.....	8,290 61	61,897 48	9,605 99	141,936 08
Oswego.....	11,485 21	149,876 83	105,263 89	372,883 82
Otsego.....	22,193 76	124,757 57	12,812 34	240,636 84
Putnam.....	3,007 01	25,454 07	4,203 81	76,253 34
Rensselaer.....	42,301 70	151,635 22	149,915 78	609,530 23
Rockland.....	8,359 47	70,133 02	9,441 91	196,585 60
Saint Lawrence.....	28,626 71	209,330 35	24,620 83	449,849 69
Saratoga.....	11,498 61	118,392 40	47,688 32	292,307 41
Schenectady.....	6,983 48	157,543 78	625,277 52	1,161,577 99
Schoharie.....	6,172 48	60,426 89	558 04	95,174 51
Schuyler.....	2,331 82	36,966 64	22,947 40	88,728 01
Seneca.....	4,611 48	43,170 00	1,015 15	100,778 51
Steuben.....	19,987 56	177,742 31	24,620 87	371,244 67
Suffolk.....	27,158 06	163,499 55	4,634 10	404,332 97
Sullivan.....	7,332 13	84,204 00	16,529 33	142,552 94
Tioga.....	8,608 70	68,960 19	2,601 98	120,618 53
Tompkins.....	10,592 04	79,872 73	1,965 83	174,966 19
Ulster.....	25,629 87	122,019 83	8,355 54	257,478 75
Warren.....	16,852 21	56,971 80	376,088 91	509,452 82
Washington.....	14,368 80	110,372 74	5,942 14	211,281 16
Wayne.....	13,363 93	105,034 24	39,617 58	262,397 04
Westchester.....	44,587 26	546,253 00	1,891,757 37	3,527,130 03
Wyoming.....	8,570 58	87,518 44	61,431 57	223,972 86
Yates.....	5,979 12	48,900 65	15 99	86,333 71
Total.....	\$7,031,476 92	\$12,912,280 80	\$28,797,342 23	\$83,789,224 50

RECAPITULATION — Concluded

*Statement of the aggregate valuation of real and personal estate
in the State of New York, etc.*

COUNTIES	Bonded indebtedness	Temporary indebtedness	Sinking funds
Albany	\$14,231,205		\$1,371,945
Allegany	733,325	\$500	
Broome	2,882,014	1,193	157,186
Cattaraugus	1,410,915		786
Cayuga	1,002,274	654	
Chautauqua	2,843,111	4,200	27,940
Chemung	1,621,525		
Chenango	399,918	5,146	16,187
Clinton	800,346		39,871
Columbia	921,853	300	49,850
Cortland	956,380		
Delaware	778,567	99	
Dutchess	2,926,387	30	109,231
Erie	46,502,884	70,000	4,522,863
Essex	794,381		5,600
Franklin	1,013,234		23,400
Fulton	1,023,279		46,377
Genesee	904,550		
Greene	461,000	200	
Hamilton	133,500		
Herkimer	4,208,217	650	40,427
Jefferson	5,202,926	200	
Lewis	77,112		
Livingston	572,376	800	
Madison	766,740	625	
Monroe	27,384,946	400	2,642,508
Montgomery	2,097,195	500	144,200
Nassau	8,676,141		9,271
New York (Greater)	1,589,358,861	102,821,583	529,175,290
Niagara	7,419,597		
Oneida	6,793,357	5,375	391,444
Onondaga	16,305,298	2,916	1,754
Ontario	1,246,132	6,200	62,423
Orange	3,015,591		407,155
Orleans	721,522		29,000
Oswego	1,263,910	1,500	97,500
Otsego	604,813	1,500	
Putnam	350,946	200	
Rensselaer	6,166,640	30,600	114,747
Rockland	934,566	3,000	
Saint Lawrence	1,650,576	200	
Saratoga	1,934,204		38,942
Schenectady	6,711,109	500	202,004
Schoharie	248,640		
Schuyler	201,810	1,755	4,037
Seneca	689,908	700	14,308
Stauben	1,483,199	2,200	78,654
Suffolk	2,251,381	2,400	
Sullivan	866,530	825	
Tioga	352,000		
Tompkins	1,903,730	140	348,392
Ulster	1,612,359		3,764
Warren	409,926	3,153	
Washington	833,662		
Wayne	953,075		
Westchester	39,886,903	4,500	910,871
Wyoming	1,040,034		
Yates	12,168		500
Total	\$1,828,548,748	\$102,974,744	\$541,088,877
State	236,024,000	2,836,017	69,499,476
	\$2,064,572,748	\$105,810,761	\$610,588,352

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